

CALIFORNIA FRANCHISE TAX BOARD

Kathleen Connell, Chair

Dean Andal, Member

Craig L. Brown, Member

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COMPILED: JANUARY 1998

CALIFORNIA FRANCHISE TAX BOARD

Gerald H. Goldberg, Executive Officer

A report of the 1996 calendar year activities of the Franchise Tax Board prepared in January 1998. This report includes statistics of income compiled from the 1995 returns of individuals and corporations and the 1996 assistance claims of homeowners and renters, most of which were processed during 1996.

www.ftb.ca.gov/other/annrpt/1996/cover.html

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Introduction

The Franchise Tax Board

The Franchise Tax Board (FTB) administers California's Personal Income Tax Law, Bank and Corporation Tax Law, and Homeowner and Renter Assistance Law, which are elements of the California Revenue and Taxation Code (R&TC).

During 1996, the three-member board was chaired by the current State Controller, Kathleen Connell. The other board members were Johan Klehs, Chair of the Board of Equalization, and Craig L. Brown, Director of the Department of Finance.

Gerald H. Goldberg, the Board's appointed Executive Officer, directed the activities of more than 4,300 permanent full-time employees and approximately 1,800 seasonal employees. FTB had offices located throughout California and in Texas, Illinois, and New York.

*Personal Income Tax (Full-Year California Residents)**

Item	1994** (Filed in 1995)	1995 (Filed in 1996)	Percent Change
Number of Returns	11,926,987	12,084,643	1.3
Number of Taxable Returns	8,159,739	8,195,394	0.4
Taxable Income	\$ 356,109,979	\$ 381,782,144	7.2
Total Tax Liability	\$ 16,217,011	\$ 18,155,801	12.0

*Bank and Corporation Tax**

Item	Income Years Ending in 1994**	Income Years Ending in 1995	Percent Change
Number of Returns	414,884	418,262	0.8
Income Reported for Taxation	\$ 32,896,807	\$ 42,984,525	30.7
Total Tax Liability	\$ 4,292,227	\$ 4,757,092	10.8

*Homeowner and Renter Assistance**

Item	1995	1996	Percent Change
Number of Claimants	153,590	154,067	0.3
Amount of Assistance	\$ 14,600	\$ 14,142	-3.1

* Dollars in thousands.

** The sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method induced minor changes in the estimates.

The Year In Review

During the 1996 calendar year, FTB processed the 1995 tax returns of individuals and corporations and the 1996 claims of homeowners and renters.

The Personal Income Tax Program experienced a 1.3 percent increase in the number of returns filed and a 0.4 percent increase in the number of taxable returns filed. Taxable income increased by 7.2 percent and total tax liability increased by 12.0 percent.

The Bank and Corporation Program saw the number of returns filed increase by 0.8 percent. California net income increased by 30.7 percent and total tax liability increased by 10.8 percent.

The Homeowner and Renter Assistance Program experienced a 3.1 percent decrease in assistance paid. More information about the department's programs is presented in other sections of this report.

Significant legislation enacted in 1996 had an impact on nonresident pension income, corporate tax rates, minimum franchise tax for small corporations, conformity to federal tax law provisions, the renter's tax credit, economic incentive zones, and unclaimed refunds of excess payments of State Disability Insurance (SDI).

For more information about these measures and other legislation enacted in 1996 see the section about legislation.

For detailed information about Personal Income Tax, Bank and Corporation Tax, and

Homeowner and Renter Assistance, see the attached appendices to this report.

During 1996 the department implemented significant technological advances and enhancements to improve the efficiency of the department's programs. These advances include the replacement of the department's previous bank and corporation accounting system with the Business Entities Tax System (BETS) and a new Collection Accounts Processing System (CAPS). Electronic filing was fully implemented for eligible taxpayers. In addition, the department successfully implemented legislation that reduced the bank and corporation thresholds for participation in the Electronic Funds Transfer (EFT) Program.

The BETS system allows departmental employees to access more accurate and timely information in an on-line, real-time environment to better assist business taxpayers.

CAPS integrated new technology to increase the efficiency of the department's business collection activities.

Electronic filing allowed tax professionals the opportunity to transmit their clients' tax returns to the department over the telephone, benefitting taxpayers while increasing the department's timely processing capabilities.

The EFT Program allowed the immediate electronic transfer of amounts due, reducing paper processing, costs related to check processing and postage, and creating faster response times for inquiries regarding the status of business tax payments.

Non-Tax Debt Collection Program

In 1975, the department began collecting non-tax debts on behalf of other state agencies by intercepting the tax refunds of debtors. Expanded to include collections on behalf of counties in 1984 and cities in 1991, the program also intercepts California State Lottery winnings.

In recent years, the department's non-tax debt collection activities have expanded. By 1996, delinquent debt collection responsibilities included: child support, vehicle registration, court-ordered debt, and certain judgments and assessments on behalf of the Department of Industrial Relations. During the 1996 calendar

year, the department recovered over \$200 million in non-tax debt. Of that amount, \$118 million was recovered using the department's automated collection system, while the remaining \$82 million was intercepted from taxpayer refunds and lottery winnings.

General Fund

The programs administered by the department collected nearly \$27.7 billion, representing over 58 percent of the General Fund revenue for 1996.

The Personal Income Tax Program accounted for over 46 percent of the General Fund total and the Bank and Corporation Tax Program accounted for 12 percent.

*General Fund Calendar Year Collections: Cash Basis**

Item	1995		1996		Percent Change
	Amount (Millions)	Percent Of Total	Amount (Millions)	Percent Of Total	
Personal Income Tax	\$ 19,111.7	43.6	\$ 21,993.6	46.3	15.1
Bank and Corporation Tax	5,969.5	13.6	5,687.9	12.0	-4.7
Subtotal	\$ 25,081.2	57.3	\$ 27,681.5	58.3	10.4
Retail Sales and Use Tax	\$ 15,191.9	34.7	\$ 16,101.9	33.9	6.0
Estate, Gift and Inheritance Tax	560.5	1.3	736.5	1.5	31.4
Insurance Company Tax	1,048.0	2.4	1,136.4	2.4	8.4
Cigarette Tax	173.2	0.4	169.2	0.4	-2.3
Alcoholic Beverage Excise Tax	266.7	0.6	268.9	0.6	0.8
Horse Racing Fees	68.2	0.2	61.1	0.1	10.4
Other Revenues Plus Interest on Investments	1,419.8	3.2	1,306.0	2.8	-8.0
Subtotal	\$ 18,728.3	42.7	\$ 19,780.0	41.7	5.6
Total	\$ 43,809.5	100.0	\$ 47,461.5	100.0	8.3

*Derived from the monthly State Controller's Cash Receipts and Disbursements Report. These figures are not directly comparable to the data in the Personal Income Tax and Bank and Corporation Tax Appendices, which are expressed on a taxable year basis. Totals may not add due to rounding.

General Fund Revenues 1996 Calendar Year



Personal Income Tax

Introduction

The nearly 12.1 million 1995 California full-year resident personal income tax (PIT) returns filed represent an increase of 1.3 percent, or almost 158,000 returns, from 1994. This total consists of over 5.0 million single filers, 5.1 million married joint filers, 1.7 million head of household filers, 151,000 married separate filers, and more than 13,000 surviving spouse filers. Of the nearly 12.1 million returns filed, approximately 1.8 million were Form 540EZ, over 3.6 million were Form 540A (short form), and 6.7 million were Form 540 (long form). More than 250,000 tax returns were filed electronically in 1996. The amount of self-assessed taxes increased by 12.0 percent, from \$16.2 billion to almost \$18.2 billion. The statewide median adjusted gross income for all filers increased from \$23,391 in 1994 to \$24,128 in 1995, a 3.2 percent increase from the previous year. For taxpayers filing jointly, the statewide median income increased from \$41,581 in 1994 to \$43,006 in 1995, a 3.4 percent increase.

For the past 24 years, the Bay Area counties of Marin, Santa Clara, San Mateo and Contra Costa have consistently reported the highest median incomes. Marin County had the highest median income for joint returns in 1995, reporting \$66,962, while Imperial County had the lowest, reporting \$19,743. The highest median income for all filers was in Contra Costa County, at \$33,006.

The largest gains in median income were reported in Sierra County, with a 7.7 percent increase for all filers, and in Alpine County, with a 7.0 percent increase for joint filers. Almost all counties experienced an increase in median income for the "all returns" and "joint returns" categories. The only exceptions were Alpine and Kings Counties, which experienced a decrease for the "all return" category, and Colusa, Madera, Modoc, and Monterey Counties, which experienced a decrease for the "joint returns" category.

Personal Income Tax: Returns by Income Class*

Adjusted Gross Income Class		Number of Returns		Percent Change
		1994 Taxable Year**	1995 Taxable Year	
Under	\$ 5,000	1,261,860	1,282,366	1.6
5,000	to 9,999	1,427,318	1,417,806	-0.7
10,000	to 14,999	1,347,029	1,408,300	4.5
15,000	to 19,999	1,105,083	1,190,756	7.8
20,000	to 24,999	980,763	998,804	1.8
25,000	to 29,999	849,705	831,253	-2.2
30,000	to 39,999	1,274,017	1,279,207	0.4
40,000	to 49,999	1,005,817	955,096	-5.0
50,000	to 99,999	2,083,308	2,040,881	-2.0
\$ 100,000 And Over		592,086	680,174	14.9
Total		11,926,987	12,084,643	1.3

* Totals may not add due to rounding.

** Sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method induced minor changes in estimates.

Data Sources

The county data presented in PIT Appendix Tables 6 and 7 and the voluntary contribution table in this section were derived from FTB's tax return master file. The tax return master file includes data from all 1995 individual tax returns. All other tables in this section and in the PIT Appendix were generated from data gathered from a stratified random sample of personal income tax returns filed during the 1996 filing season. This section and the majority of the PIT Appendix tables summarize only 1995 California resident tax returns filed during 1996. However, part-year resident and nonresident data are summarized separately in PIT Appendix Table 4G.

Sample selection was based on a combination of criteria, including the amount of both state and federal adjusted gross income (AGI) and the relative magnitude of California adjustment items. Information was collected from 83,914 resident returns for the 1995 taxable year.

A new method of sample selection was implemented when the 1995 sample data were compiled to account for returns without federal tax information. This new methodology was applied by imputation to the 1994 sample data.

Indexing

Since 1978 California law has provided for the adjustment of tax brackets, standard deductions and exemption credits to reduce the effect of inflation on average tax rates. The tax brackets were initially adjusted by the percentage of change in the California Consumer Price Index in excess of three percent. Beginning in 1980 the three-percent threshold was removed.

The 1995 inflation adjustment factor was 2.3 percent. This indexing adjustment applies to: exemption credits; standard deductions; some tax credits; limitations on exemption credits and itemized deductions; and the tax brackets.

Adjusted Gross Income (AGI)

California taxpayers are required to compute federal AGI by completing their federal tax return before determining California AGI. To determine federal AGI, taxpayers must subtract federal adjustments from federal income. Once the taxpayer has determined federal AGI, the taxpayer makes California adjustments, both additions and subtractions, to federal AGI to determine California AGI. The chart on page 11 illustrates the process used to arrive at California AGI.

The combined federal income of full-year resident California taxpayers for 1995 was \$481.9 billion. Major sources of income included: wages and salaries; dividends; interest; pensions and annuities; capital gains; business income; and distributions from partnerships and S corporations.

Reductions to federal income due to adjustments amounted to \$5.9 billion and included: payments to tax deferred retirement accounts and self-employed health plans; moving expense; one-half of self-employment tax; penalty for early withdrawal of savings; and alimony paid.

California taxpayers reported total federal AGI of \$476.7 billion. From federal AGI, taxpayers subtracted \$22.0 billion and added \$13.2 billion in California adjustments. Subtractions result from: differences between federal and state tax treatment of state income tax refunds;

1995 Personal Income Tax Components

Federal Income From All Sources

Minus Exempt Income (examples): •Nontaxable Social Security and Railroad Retirement •Insurance Proceeds •Bequests and Gifts •Public Assistance •IRA and Keogh Interest •Interest on Certain State and Local Government Obligations •Scholarships and Fellowships

Equals Gross Income: •Salaries and Wages •Taxable Interest •Dividends •Taxable State and Local Income Tax Refunds •Alimony Received •Business Income or Loss •Capital Gain or Loss •Taxable IRA Distributions •Taxable Pensions and Annuities •Rents and Royalties •Partnership Income or Loss •Estate and Trust Distributions •S Corporation Distributions •Farm Income •Unemployment Compensation •Taxable Social Security Benefits •Other Income

Minus Adjustments to Income: •IRA Contributions •One-half of Self-Employment Tax •Self-Employment Health Insurance Deduction •Retirement Plan Deductions •Penalty on Early Withdrawal of Savings •Alimony Paid •Moving Expense

Equals Federal Adjusted Gross Income

Minus Federal Income Exempt From State Tax: •State Income Tax Refund •Unemployment Compensation •Taxable Social Security Benefits •Nontaxable Interest and Dividend Income •Railroad Retirement and Sick-Pay •California Lottery Winnings •Fringe Benefits •IRA Distributions •Pensions and Annuities •Passive Activities •Depreciation and Amortization •Capital Gain or Loss •Other Gain or Loss •Net Operating Loss

Plus State Income Exempt From Federal Tax: •Interest on State or Municipal Bonds From Other States •Fringe Benefits •Passive Activities •Depreciation and Amortization •Capital Gain or Loss •Other Gain or Loss •NOL

Equals California Adjusted Gross Income

Minus Deductions •California Standard Deduction or Federal Itemized Deductions: Medical and Dental Expenses •Taxes Paid •Interest Paid •Contributions •Casualty and Theft Loss •Employee Business Expense •Miscellaneous Deductions with Adjustments for State, Local, and Foreign Income Taxes Paid

Differences in •Contribution or Casualty Loss Carryover •Nontaxable Income Expense •Employee Business Expense and Investment Interest Expense

Equals California Taxable Income

Multipled by Applicable Marginal Tax Rate

Minus Tax Credits (Credits are allowable only after applicable limitations based on the tentative minimum tax and/or Alternative Minimum Tax) •Personal •Dependent •Blind •Senior •Senior Head of Household •Political Contribution •Jobs •Low-Emission Vehicle •Prison Inmate Labor •Enterprise Zone Employee •Joint Custody Head of Household •Ridesharing •Low-Income Housing •Enterprise Zone and Program Area Hiring and Sales (EZ/PA) •Los Angeles Area Revitalization Zone Hiring and Sales (LARZ) •Water Conservation •Solar Pump •Solar Energy (Commercial) •Solar Electric (Commercial) •Energy Conservation •Research •Orphan Drug •Residential Rental and Farm Sales •Taxes Paid to Other States •Dependent Parent •Employer Child Care Program and Contribution •Prior Year Alternative Minimum Tax •Recycling Equipment •Agricultural Products •Child Adoption •Manufacturer's Investment •Salmon and Steelhead Trout Habitat Restoration •Young Infant •Local Area Military Base Recovery Area (LAMBRA)

Plus Other Taxes •Alternative Minimum Tax •Tax on Early Use of IRA, Keogh or Annuity Contract •Tax on Accumulation Distributions of Trusts

Equals Total Tax Liability

Minus Prepayments and Payments •Withholding •Estimated Tax •Extensions •Excess SDI

Equals Overpayment or Balance Due

*Personal Income Tax: Sources of Adjusted Gross Income**

Item	1994	1995 Taxable Year		
	Taxable Year Amount** (Millions)	Amount (Millions)	Percent of Total Income	Percent Change 1994-95
Federal Income:				
Wages and Salaries	\$ 340,280.8	\$ 354,879.6	73.6	4.3
Dividends	10,395.8	11,182.0	2.3	7.6
Interest	17,332.4	19,365.3	4.0	11.7
Pensions and Annuities	25,060.8	25,718.3	5.3	2.6
Net Sale of Capital Assets	18,199.4	21,187.5	4.4	16.4
Net Business Income	25,938.8	25,959.9	5.4	0.1
Net Farm Income	- 986.5	- 651.5	-0.1	34.0
Net Partnership and S Corporation Income	11,048.8	13,226.8	2.7	19.7
Net Rent and Royalty Income	280.2	1,249.2	0.3	345.8
Net Estate and Trust Income	1,050.1	928.1	0.2	-11.6
Net Other Income ¹	5,457.2	8,822.0	1.8	61.7
Total Federal Income	\$ 454,057.7	\$ 481,867.2	100.0	6.1
Federal Adjustments:				
IRA Adjustments	\$ 910.3	\$ 860.3		-5.5
Moving Expense ²	116.6	125.3		7.5
One-half Self-Employment Tax	1,900.8	1,799.4		-5.3
Self-Employed Health Insurance	169.1	305.9		80.8
KEOGH/SEP Payments	1,509.6	1,520.0		0.7
Penalty on Early Withdrawal of Savings	32.7	22.6		-30.8
Alimony Paid	929.6	1,033.6		11.2
Other ³	184.9	190.8		3.2
Total Federal Adjustments	\$ 5,753.6	\$ 5,857.9		1.8
Total Federal Adjusted Gross Income (AGI) ⁴	\$ 448,571.5	\$ 476,736.0		6.8
California Adjustments:				
Schedule CA Subtractions	\$ 21,304.2	\$ 21,976.7		3.2
Schedule CA Additions	13,871.8	13,233.2		-4.6
Total California Adjustments	\$ -7,432.5	\$ -8,743.6		-17.6
Total California AGI Reported	\$ 439,333.8	\$ 467,992.4		6.5

* Totals may not add due to rounding.

** Sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method induced minor changes in the estimates.

¹ Includes all other federal income, miscellaneous taxpayer entries and unclassified amounts.

² Undeclared moving expenses incurred during 1993 were allowed as itemized deductions on the federal 1994 tax return. In addition, moving expenses incurred in 1994 were allowed as an adjustment to income on the same return.

³ Includes miscellaneous taxpayer amounts.

⁴ Total Federal AGI does not equal Total Federal Income minus Total Federal Adjustments because it is derived from the state tax return while federal income and federal adjustments are derived from the federal return.

unemployment compensation; social security benefits; California nontaxable interest income; California lottery winnings; IRA distributions; pensions and annuities; passive activity loss; depreciation and amortization; capital gain/loss and others. Additions result from differences between federal and state tax treatment of: interest on state and municipal bonds issued by a state other than California; net operating loss; passive activity loss; depreciation and amortization; capital gain/loss and others.

For 1995 the total California AGI reported by resident taxpayers was \$468.0 billion, a 6.5 percent increase from 1994.

Deductions

The standard deduction for 1995 was \$2,487 for single or married filing separate filers. For married filing joint, head of household and surviving spouse filers, the standard deduction was \$4,974.

The total amount of standard deductions claimed by resident California taxpayers was \$28.1 billion for the 1995 taxable year compared to \$25.5 billion for the 1994 taxable year. This represents an increase of approximately 10.2%.

When a taxpayer's deductions exceed the standard deduction, the taxpayer benefits from claiming itemized deductions. However, limitations do apply to some itemized deductions. The medical expense deduction was limited to the amount that exceeded 7.5 percent of AGI. Also, total itemized deductions of high income taxpayers are reduced to some extent according to recapture rules. Beginning in 1991, interest expenses, other than for home mortgages, were

eliminated. Miscellaneous itemized deductions were limited to the amount that exceeded 2 percent of AGI.

About 4.4 million returns (36.1 percent) filed for the 1995 taxable year included state itemized deductions. The total amount of itemized deductions claimed for 1995 was \$69.5 billion, 3.6 percent less than 1994.

Taxable Income

California taxable income after deductions totaled \$381.8 billion in 1995 compared to \$356.1 billion in 1994. This represents a 7.2 percent increase.

Tax Credits

The total amount of tax credits used by Californians for 1995 was \$2.1 billion which was comparable to 1994. The credits for personal, dependent, senior and blind exemptions amounted to \$1.8 billion and accounted for 87.2 percent of the total tax credits claimed.

Most credits are limited during the computation of alternative minimum tax (AMT). The section below provides information about credit limitations created by AMT.

Alternative Minimum Tax

California tax law gives special treatment to some types of income and allows special deductions and credits for some types of expenses. The alternative minimum tax (AMT) is designed to ensure that individuals who take substantial advantage of these provisions pay at least a minimum level of tax. Beginning in 1991, the AMT rate increased from 7 percent to 8.5 percent.

*Personal Income Tax: Itemized Deductions by Type**

Type of Deduction	1994 Amount** (Millions)	1995 Amount (Millions)	Percent of Total	Percent Change
Medical Deductions	\$ 4,238.9	\$ 3,308.4	3.8	-22.0
Deductible Taxes:				
State and Local Income Tax	18,677.8	19,413.7	22.1	3.9
Real Estate Tax	8,618.3	8,296.8	9.5	-3.7
Personal Property Tax	793.6	793.9	0.9	0.0
Other Taxes	630.2	508.6	0.6	-19.3
Total Taxes	<u>\$ 28,719.9</u>	<u>\$ 29,013.0</u>	33.1	1.0
Interest:				
Mortgage Interest	39,328.9	40,338.3	46.0	2.6
Other	2,070.2	2,092.4	2.4	1.1
Total Interest	<u>\$ 41,399.1</u>	<u>\$ 42,430.8</u>	48.3	2.5
Contributions:				
Cash	7,191.4	6,985.0	8.0	-2.9
Non-cash	3,167.5	2,522.9	2.9	-20.4
Carryover from Prior Year	2,650.3	1,535.3	1.7	-42.1
Total Contributions ¹	<u>\$ 9,192.7</u>	<u>\$ 9,327.0</u>	10.6	1.5
Casualty and Theft Loss	2,747.3	435.7	0.5	-84.1
Miscellaneous Deductions	6,527.4	6,035.5	6.9	-7.5
Adjustments to Federal Deductions ²	- 2,193.4	- 2,776.9	-3.2	-26.6
Total Federal Itemized Deductions	<u>\$ 90,632.0</u>	<u>\$ 87,773.5</u>	100.0	-3.2
California Adjustments ³	- 17,513.0	- 18,452.9		-5.4
Adjustments to California Deductions ⁴	- 3,202.6	- 2,592.1		19.1
Total California Itemized Deductions	<u>\$ 72,109.9</u>	<u>\$ 69,505.4</u>		-3.6

* Totals may not add due to rounding.

** Sampling method was modified for the 1994 and subsequent years to improve reliability and precision of estimates. The improved method induced minor changes in the estimates.

1 Total does not equal the sum of the detail because total contributions are limited generally to 50 percent of adjusted gross income.

2 This amount is composed primarily of deduction recapture for high income taxpayers.

3 This amount is composed mostly of state income tax payments not deductible for state purposes.

4 This amount is composed primarily of state deduction recapture for high income taxpayers.

Note: To illustrate the flow of information from the federal tax return to the state return, start with Total Federal Itemized Deductions, add back in the Adjustments to Federal Deductions, then subtract both California Adjustments and Adjustments to California Deductions.

If a taxpayer is subject to AMT, the AMT is added to the taxpayer's regular tax liability. Generally, a taxpayer may be subject to AMT if alternative minimum taxable income (AMTI, defined as taxable income plus AMT adjustments and preferences) totals more than \$40,000 for filers who are married filing joint or qualified widow(er); \$30,000 for filers who are single or head of household; and \$20,000 for filers who are married filing separate. For 1995, there were 160,661 filers who computed \$140 million in AMT compared to 144,681 who computed \$133 million in 1994. This represents an 11.0 percent increase in the number of AMT filers and a 5.4 percent increase in the amount of AMT paid compared to 1994.

California's AMT provisions may also increase a taxpayer's regular tax, even if AMT is not owed. This may occur because most California tax credits, including exemption credits, are limited by the taxpayer's tentative minimum tax (TMT). TMT is the amount of tax calculated by multiplying AMTI minus any AMT exemption amount by 8.5 percent. Certain credits may reduce the regular tax to TMT; other credits may reduce the regular tax below TMT. A few credits may reduce AMT.

Total Tax Liability

The total tax liability, after credits and other taxes for the 1995 taxable year was \$18.2 billion for nearly 8.2 million returns that reported a tax liability for 1995. This compares to \$16.2 billion for 8.2 million returns that reported a tax liability in 1994. The total tax liability increased 12.0 percent from 1994, however, the number of taxable returns filed remained at approximately 8.2 million.

Payments, Withholding, Estimated Tax, SDI, Overpayments and Balances Due

For 1995, \$13.5 billion in taxes were paid through wage and salary withholding. This is a 5.4 percent increase over the \$12.8 billion paid in 1994. Withholding was reported on nearly 9.3 million returns and represented 74.6 percent of the self-assessed total tax liability.

Estimated tax payments of almost \$5.6 billion were claimed on almost 1.2 million returns. This was a 6.7 percent increase from the \$5.2 billion paid in 1994.

Claims for excess state disability insurance (SDI) were reported on over 0.3 million returns and totaled over \$38.3 million, averaging \$122 per claim.

The amount of overpayments, before any voluntary contributions were made or any credits were applied to 1995 taxes, was \$3.3 billion on nearly 7.2 million returns.

Approximately 3.2 million returns were filed with balances due of nearly \$2.3 billion.

Voluntary Contributions

Enacted in 1982, the California Election Campaign Fund Act gave taxpayers the opportunity to donate to qualified political parties by adding the desired amount to their tax liability when computing their tax refund or balance due. In 1983 this process was expanded to include: California Fund for Senior Citizens; Rare and Endangered Species Preservation Program; State Children's Trust Fund for the Prevention of Child Abuse; and United States Olympic Committee Fund.

Personal Income Tax: Voluntary Contributions*

Contribution	1994 Taxable Year			1995 Taxable Year		
	Number of Contributors	Amount Contributed	Average Amount per Contribution	Number of Contributors	Amount Contributed	Average Amount per Contribution
California Election Campaign Fund						
a) American Independent	206	\$ 918	\$ 4.46	113	\$ 661	\$ 5.85
b) Democratic	7,500	62,205	8.29	7,287	60,596	8.32
c) Libertarian	239	3,088	12.92	186	2,355	12.66
d) Peace and Freedom	99	827	8.35	85	699	8.22
e) Republican	5,038	38,602	7.66	3,944	30,272	7.68
f) Green	508	4,606	9.07	561	5,325	9.49
g) General Election Fund	6,012	27,791	4.62	5,068	21,959	4.33
Subtotal	19,602	\$ 138,037	\$ 7.04	17,244	\$ 121,867	\$ 7.07
California Seniors Fund	40,506	188,874	4.66	38,417	183,097	4.77
Alzheimer's Disease Fund	50,212	310,160	6.18	48,401	293,146	6.06
Endangered Species Account	65,100	479,512	7.37	65,694	524,486	7.98
State Childrens Trust Fund	65,834	419,285	6.37	64,971	420,299	6.47
Breast Cancer Fund	54,061	304,876	5.64	52,243	300,023	5.74
Veterans Memorial Account	25,393	109,544	4.31	22,497	95,599	4.25
Firefighters' Memorial Fund	24,031	104,765	4.36	22,926	104,236	4.55
Public School Library Fund	54,493	350,193	6.43	50,455	340,246	6.74
Olympic Training Fund	18,865	66,306	3.51	274	2,061	7.52
D.A.R.E.(Drug Abuse Resistance Education) Fund	n/a	n/a	n/a	33,937	155,668	4.59
Military Museum Fund	n/a	n/a	n/a	10,163	30,643	3.02
Subtotal	398,495	\$ 2,333,515	\$ 5.86	409,978	\$ 2,449,504	\$ 5.97
Seniors Special Fund	9,154	89,898	9.82	5,665	65,071	11.49
Totals	427,251	\$ 2,561,450	\$ 6.00	432,887	\$ 2,636,442	\$ 6.09

*The data presented in this table include all types of returns, but do not include administrative cost adjustment. Also, the data in this table were derived from FTB's tax return master file. The tax return master file includes data from all 1995 resident, part-year, and nonresident tax returns. Therefore, the data reflected herein differ from the sample data presented in Appendix B, Table 4A.

In 1987, the Vietnam Veterans Memorial Fund and the Alzheimer's Disease/Related Disorders Fund were added. In 1990, the California Seniors Special Fund was added. This fund allowed seniors to contribute an amount not to exceed the maximum amount of the senior exemption credit of \$60. In 1991, the United States Olympic Committee Fund and the Vietnam Veterans Memorial Fund expired. In 1992, the California Breast Cancer Research Fund was added. During 1993, the California

Firefighters' Memorial Fund and the California Public School Library Protection Fund were added. In 1994, the California Olympic Training Fund was added, and the Firefighters' Memorial Fund was granted a one-year grace period to reach the statutorily required \$250,000 contribution level in order to remain on the state tax return as a voluntary contribution item. During 1995, legislation was enacted that extended the grace period through taxable years 1997 and 1998.

During 1995, the D.A.R.E (Drug Abuse Resistance Education) California Fund and the California Military Museum Fund were added.

During 1996, the Veterans Memorial Account was extended to include the 1996 taxable year. That legislation also included a provision to require that all voluntary contributions remain on the income tax return form through the taxable year immediately preceding the related repeal date of the fund.

In addition, the repeal date for the California Fund for Senior Citizens and the California Alzheimer's Disease and Related Disorders Research Fund was extended from January 1, 1997 to January 1, 2000.

Refunds, Transfers and Balances Due

The number of refunds issued remained approximately the same at 6.9 million in both 1994 and 1995. The refund amount totaled over

\$2.7 billion, a decrease of 0.6 percent from the amount refunded in 1994. The average refund issued was \$395 per refund return.

Transfers of overpayments to the 1996 taxable year totaled \$578 million on over 364,000 1995 returns compared to \$637 million on nearly 488,000 returns for 1994.

The number of balance due returns for 1995 was over 3.2 million compared to 3 million in 1994, a 5.3 percent increase. Balances due for 1995 totaled almost \$2.3 billion compared to \$2.1 billion in 1994, an 11.0 percent increase.

High Income Returns

For 1995, 161,493 return filers reported income of \$200,000 or more, of which 262 or 0.2 percent had no net tax liability. The Los Angeles Revitalization Zone Credit was the greatest contributor to tax reductions for these high-income return filers.

*Personal Income Tax:
1985-1995 Returns with Expanded Income¹ of \$200,000 or More*

Taxable Year	Total Returns	Nontaxed Returns	Percent of Total
1985	63,886	146	0.2
1986	103,650	101	0.1
1987	81,644	266	0.3
1988 *	111,112	258	0.2
1989 *	119,926	171	0.1
1990	126,543	167	0.1
1991	121,695	135	0.1
1992	129,722	117	0.1
1993	130,807	254	0.2
1994	140,425	326	0.2
1995	161,493	262	0.2

¹ Expanded income is adjusted gross income plus tax preference income less investment expenses.

* Based on adjusted gross income figures, expanded income figures not available.

Personal Income Tax:
Largest Deduction or Credit on 1995 Nontaxed High Income Returns¹

Item	Number of Returns	Percent of Total ²
Los Angeles Revitalization Zone Credit	103	39.3
Miscellaneous Special Credits	34	13.0
Miscellaneous Deductions	26	9.9
Casualty Losses	21	8.0
Other State Tax Credit	14	5.3
Total Contributions	14	5.3
Enterprise Zone Hiring, Sales and Use Credit	13	5.0
Medical Expense	13	5.0
Mortgage Interest Expense	9	3.4
Prior Year Minimum Tax Credit	6	2.3
Low-Income Housing Credit	3	1.1
Research and Development Credit	3	1.1
Investment Interest Expense	3	1.1
Total	262	100.0

¹ Returns with expanded income of \$200,000 or more.

² Totals may not add due to rounding.

Bank and Corporation Tax

Introduction

The Bank and Corporation Program accounted for 12.0 percent of California's General Fund revenue. The program includes all banks and corporations incorporated or qualified to do business in California and those doing business in, or deriving income from California, but not incorporated or qualified to do business in California. All of these entities file returns on a single, domestic/worldwide combined or water's-edge combined basis. For the 1995 income year, 418,262 California banks and corporations (not including exempt organizations) filed returns and paid \$4.8 billion in tax. This represents a 10.8 percent increase in the tax from 1994.

Data Sources

Data appearing in the text portion of this report and the Bank and Corporation Appendix are based on a stratified random sample of corporate tax returns. The sample includes all banks and corporations with state net income or loss greater than \$5 million, and a random selection of 2 percent of all other corporations with state net income or loss of less than \$5 million.

A new post-stratification methodology was applied to the 1994 and 1995 bank and corporation sample data. This resulted in a revision of the 1994 data and allows a more accurate comparison between the 1994 and 1995 data.

The 1995 sample included 3,557 large banks and corporations and 6,362 other banks and corporations. The tables in this section and in the statistical appendix provide summary statistics for all banks and corporations, except exempt organizations.

Taxation of Banks and Corporations

A corporation is a separate entity for tax purposes, even though it is owned and

controlled by individuals or other entities. Corporations doing business or incorporated in California must pay a franchise tax equal to the greater of the minimum franchise tax of \$800 or an amount measured by their net income multiplied by the current tax rate.

Other corporations deriving income from California sources, but not sufficiently present to be classified as doing business in California, must pay income tax on California source income using the same rate as the franchise tax rate.

Most California banks and corporations file Form 100, Corporation Franchise or Income Tax Return. However, S corporations file Form 100S. Exempt organizations file Forms 199, 109 and/or 100, depending on each organization's circumstances.

Returns Filed

Of the 418,262 returns filed for 1995, 1.4 percent had state net income that exceeded \$1 million. These corporations accounted for 81.3 percent of the total taxes paid by all corporations. Corporations with less than \$25,000 in state net income comprised 76.6 percent of all returns filed, yet accounted for

*Bank and Corporation Tax: Net Income, Adjustments and Taxes**

Item	1994 Amount (Thousands) **	1995 Amount (Thousands)	Percent Change
Total Income	\$ 2,899,982,244	\$ 3,258,193,634	12.4
Deductions	2,550,523,890	2,828,865,397	10.9
Net Income (Before State Adjustments)	\$ 349,458,354	\$ 429,328,237	22.9
State Adjustments			
Additions	102,130,011	127,574,844	24.9
Subtractions	168,931,965	193,567,373	14.6
Net Income (After State Adjustments)	\$ 282,656,400	\$ 363,335,708	28.5
State Net Income			
Nonapportioning Corporations	\$ 3,399,026	\$ 5,622,326	65.4
Apportioning Corporations	29,497,781	37,362,199	26.7
Total State Net Income	\$ 32,896,807	\$ 42,984,525	30.7
Net Operating Loss***	\$ 5,142,373	\$ 5,171,909	0.6
Taxable Income	\$ 27,754,434	\$ 37,812,616	36.2
Tax	\$ 4,546,388	\$ 5,345,322	17.6
Tax Credits	344,887	666,430	93.2
Alternative Minimum Tax	84,347	68,446	-18.9
Built-In Gains Tax/Excess Net Passive Income Tax and Other Adjustments	6,379	9,753	52.9
Total Tax Liability	\$ 4,292,227	\$ 4,757,092	10.8

* Totals may not add due to rounding.

** Sampling method was modified for 1994 and subsequent years to improve reliability and precision of estimates. The improved method induced minor changes in the estimates.

*** Includes the deduction allowed to S corporations for built-in gains and passive investment income under Revenue and Taxation Section 23802(e). These items of income are separately taxed at the C corporation rate rather than the S corporation rate.

only 6.3 percent of taxes paid. Corporations with negative income accounted for 37.1 percent of the total returns filed, reporting \$25.9 billion in losses, a decrease of 3.0 percent from 1994.

S Corporations

Certain corporations, defined in part as those with no more than 35 shareholders, may elect federal S corporation status. The benefits of

Bank and Corporation Tax: Sources of Income*

	1994**		1995		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Gross Receipts	329,715	\$ 12,079,639,344	333,854	\$ 14,941,092,717	23.7
Less Cost of Goods Sold	200,398	\$ 10,198,207,353	201,399	\$ 12,839,428,351	25.9
Gross Profit	330,349	\$ 1,881,431,991	334,327	\$ 2,101,664,366	11.7
Dividends	27,335	120,855,098	27,308	145,471,729	20.4
Interest on Obligations	48,190	54,492,746	56,673	58,475,043	7.3
Other Interest	167,839	386,365,659	160,081	441,625,388	14.3
Gross Rents	28,899	80,524,497	26,177	80,833,920	0.4
Gross Royalties	4,330	37,645,312	4,515	48,180,541	28.0
Capital Gain (Loss)	19,873	28,909,667	18,352	41,366,366	43.1
Ordinary Gain (Loss)	57,157	8,562,764	52,352	11,671,112	36.3
Net Gain (Loss)	15,615	861,189	17,620	2,923,055	239.4
Other Income	155,717	269,552,473	153,043	311,094,818	15.4
Net Income from Rental Real Estate	6,487	298,684	7,763	-129,239	-143.3
Net Income from Other Rental Activity	783	50,563	1,557	-68,684	-235.8
Other Portfolio Income	217	11,528	608	96,194	734.4
Miscellaneous	2,633	30,420,073	2,571	14,989,025	-50.7
Total Income	374,764	\$ 2,899,982,244	380,345	\$ 3,258,193,634	12.4

* Totals may not add due to rounding.

** Sampling method was modified for 1994 and subsequent years to improve reliability and precision of estimates. The improved method induced minor changes in the estimates.

such an election are the limited liability of a corporation and tax advantages similar to those enjoyed by a partnership. For California, S corporations must pay a corporate tax of 1.5 percent, which may not be less than the minimum franchise tax of \$800. Income is also "passed through" to the individual shareholders and is taxable to them.

California corporations that elect federal S corporation status are deemed to have made a California S election on the same date as the federal S election, unless they elect C corporation (regular taxable corporation) status

for California. The federal S election, as well as any California elections to be treated as a C corporation or to return to S corporation status, must be reported to the Franchise Tax Board using form FTB 3560, S Corporation Election or Termination/Revocation.

S corporations must file Form 100S, California S Corporation Franchise or Income Tax Return. If the S corporation has any nonresident shareholders or fiduciaries, it must include with the return the consents of the nonresidents to be subject to the jurisdiction of the State of California to tax their pro rata share of S

corporation income attributable to California sources. Failure to attach such consents may cause FTB to revoke the S corporation status.

For the 1995 income year, 114,355 corporations filed as S corporations and paid a total tax of \$242.3 million.

Exempt Organizations

Certain organizations, both incorporated and unincorporated, are exempt from corporate tax. These exempt organizations are organized and operated for nonprofit purposes and have been granted exempt status under the law. They include churches, charitable and educational organizations, civic leagues, social clubs, fraternal societies and others.

Churches or religious orders and organizations with gross receipts normally less than \$25,000 are not required to file returns. However, other private foundations are required to file returns even if gross receipts are less than \$25,000.

Those organizations required to file must file one or more of the following: Form 199, Exempt Organization Annual Information Statement or Return; Form 100, California Franchise or Income Tax Return; or Form 109, Exempt Organization Business Income Tax Return. For 1995, there were a total of 126,328 active exempt organizations, of which 66,912 filed returns.

Accounting Periods

Banks and corporations file returns on either a calendar or fiscal-year basis. All returns are due no later than two-and-a-half months after the accounting period ends. FTB automatically grants filing date extensions for seven months.

For the 1995 income year, 55.7 percent of corporations reporting state net income filed returns with an accounting period ending December 31 and 7.9 percent filed with an accounting period ending June 30.

Income and Deductions

Most corporations doing business in California report income and deductions on a domestic basis or, if they operate internationally and have not elected to file on a water's-edge basis, on a worldwide basis. Reported income is then apportioned to California or elsewhere.

Corporations reported nearly \$3.3 trillion in total income for 1995. This amount is a combination of gross receipts (\$14.9 trillion) less the cost of goods sold (\$12.8 trillion) plus other income. Other income, which totaled nearly \$1.2 trillion, includes dividends, interest, rents, royalties, capital gains and other miscellaneous items.

Total deductible expenses were over \$2.8 trillion for 1995. The largest single expense was for the category of "other deductions" at \$866.6 billion, followed by "salaries and wages" at \$588.5 billion and "interest" at \$509.7 billion. The "other deductions" category includes deductions for administrative expenses, sales discounts, travel and entertainment expenses, and losses resulting from theft, fire, storm, unallocated expenses, etc. Deductions for pension and profit sharing plans were \$46.5 billion, while employee benefit plans accounted for \$79.1 billion.

California corporations may report federal income and deductions on their California return. However, certain adjustments must be

*Bank and Corporation Tax: Deductions by Type**

Item	1994**		1995		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Compensation of Officers	227,122	\$ 62,660,755	225,142	\$ 78,300,064	25.0
Salaries and Wages	231,704	544,068,308	232,019	588,462,224	8.2
Repairs	224,647	50,113,863	222,512	52,244,348	4.3
Bad Debts	78,134	43,530,183	78,441	41,063,704	-5.7
Rents	258,897	100,831,042	264,840	104,894,518	4.0
Taxes	375,768	122,248,030	380,334	128,951,703	5.5
Interest	218,520	438,889,453	216,104	509,672,047	16.1
Contributions	80,389	4,673,249	86,665	4,403,018	-5.8
Depreciation/Amortization	291,416	191,622,881	296,090	207,977,548	8.5
Depletion	1,101	4,770,080	1,197	4,383,471	-8.1
Advertising	206,881	86,572,442	212,956	99,113,622	14.5
Pension/Profit Sharing Plans	66,738	44,329,536	66,990	46,488,125	4.9
Employee Benefit Plans	109,139	75,841,911	105,279	79,139,859	4.3
Other Deductions	383,665	774,876,013	395,437	866,608,882	11.8
Recovery Property	20,565	133,505	25,784	184,953	38.5
Portfolio Income	1,016	12,202	957	14,424	18.2
Interest on Investment Debts	807	77,362	852	38,335	-50.4
Miscellaneous Deductions	5,760	5,273,075	4,151	16,924,552	221.0
Total Returns with Deductions	392,341	\$ 2,550,523,890	400,951	\$ 2,828,865,397	10.9

* Totals may not add due to rounding.

** Sampling method was modified for 1994 and subsequent years to improve reliability and precision of estimates. The improved method induced minor changes in the estimates.

made to reflect differences between federal and California tax laws. Typical California adjustments include the disallowance of the federal deduction for taxes on or measured by income, the inclusion of interest received on government obligations (except for corporations subject to only the income tax), the exclusion of intercompany dividends to the extent they were paid from unitary companies that were included in a combined report, and the exclusion of dividends paid out of income previously subject to California corporate franchise or income tax.

Unitary Method

The phrase "income attributable to California" refers to situations in which a corporation does

business both within and outside of California and its operations outside of California are "unitary" with the business activity within California. This connection can take several forms that convey a high degree of interdependence between operations, such as centralized decision making, purchasing, selling, accounting and financing. In such cases, California's share of total income is determined by application of a formula that is based on three factors: property, payroll and sales.

Beginning in 1993, legislation was enacted that requires the use of a "double weighted" sales factor. Generally, once the apportionment factors have been determined, the average is

Bank and Corporation Tax: Apportionment Formula*

Item	1994 Income Year**			1995 Income Year			Percent Change
	Number of Returns	Amount (Thousands)		Number of Returns	Amount (Thousands)		
Total Property Values							
Within and Outside of California	31,278	\$ 5,180,629,404		34,779	\$ 5,572,810,303		7.6
Within California	23,958	\$ 617,334,672		25,291	\$ 636,727,365		3.1
Statewide Average Property Factor		11.9%			11.4%		
Total Payroll (Wages and Salaries)							
Within and Outside of California	29,038	\$ 928,444,321		32,822	\$ 1,037,333,060		11.7
Within California	22,771	\$ 125,801,858		23,996	\$ 136,614,781		8.6
Statewide Average Payroll Factor		13.6%			13.2%		
Total Sales							
Within and Outside of California	32,993	\$ 6,716,617,892		36,047	\$ 7,443,114,432		10.8
Within California	28,015	\$ 677,597,440		28,977	\$ 735,910,659		8.6
Statewide Average Sales Factor		10.1%			9.9%		
Overall Average Apportionment Factor	35,849		11.4%	38,788		11.1%	

* Excludes banks and other financial corporation returns.

**Sampling method was modified for 1994 and subsequent years to improve reliability and precision of estimates. The improved method induced minor changes in the estimates.

applied in determining the income attributable to California.

Apportionment of Income

Corporations that are doing business both within and outside of California are required to file Schedule R, Apportionment and Allocation of Income. Nonbusiness income (attributable to transactions not considered to be an integral part of the regular business operation) from intangible property is generally allocated entirely to the state of commercial domicile. Nonbusiness income from tangible property is allocated to the state where the property is physically located. The sum of the applicable nonbusiness income items and business income attributable to California by the apportionment formula constitutes the amount of a corporation's entire net income subject to tax. For 1995 there were 38,788 corporations with apportioned multistate and/or multinational

activity that resulted in \$37.4 billion in state net income.

The apportionment formula (property, payroll and double weighted sales) is applied to the total business income to determine the portion taxable in California. For each factor, the ratio of the amount within California to the total amount within and outside of California is calculated. The average of the factors constitutes the apportionment percentage.

California property valuation totaled \$637 billion (excluding banks and other financial corporations) for all apportioning corporations, representing 11.4 percent of the total property value for apportioning corporations. California salaries and wages amounted to \$137 billion, or 13.2 percent of the total payroll. California sales amounted to \$736 billion or 9.9 percent of the total sales. The net effect of the factors for corporations was an average apportionment of

Bank and Corporation Tax: Apportionment* of State Net Income**

Item	1994***		1995		Percent Change
	Number Of Returns	Amount (Thousands)	Number Of Returns	Amount (Thousands)	
Net Income (After State Adjustments)	35,849	\$ 280,070,276	38,788	\$ 358,010,387	27.8
Nonbusiness Income/Loss					
Dividends	1,233	\$ 8,442,852	922	\$ 9,055,614	7.3
Interest	6,109	2,590,342	4,461	3,141,728	21.3
Property Rental Income/Loss	1,378	15,659	1,379	41,462	164.8
Royalties	326	813,619	276	416,343	-48.8
Gain/Loss from Sale of Assets	999	6,556,521	1,602	7,493,307	14.3
Partnership Income/Loss	952	-556,437	428	4,895,574	-979.8
Miscellaneous	1,082	1,024,565	1,054	2,314,651	125.9
Total Nonbusiness Income/Loss	7,787	\$ 18,887,121	6,600	\$ 27,358,679	44.9
Balance of Net Income	35,849	\$ 261,183,155	38,788	\$ 330,651,708	26.6
Plus Interest Offset	4,034	2,849,143	2,643	3,643,256	27.9
Total Business Income	35,849	\$ 264,032,298	38,788	\$ 334,294,964	26.6
Apportioned Business Income/Loss					
Attributable to California	31,103	\$ 29,206,931	31,973	\$ 36,611,559	25.4
Nonbusiness Income/Loss Wholly Attributable to California					
Dividends	521	\$ 51,783	296	\$ 41,668	-19.5
Interest	2,999	165,623	870	187,451	13.2
Property Rental Income/Loss	683	16,365	194	-51,475	-414.5
Royalties	17	413	73	1,863	351.1
Gain/Loss from Sale of Assets	493	69,169	556	85,783	24.0
Partnership Income/Loss	521	-12,019	341	4,159	-134.6
Miscellaneous Income/Loss	605	87,159	715	571,809	556.1
Subtotal	31,159	\$ 29,585,424	32,192	\$ 37,452,817	26.6
Minus Interest Offset	1,470	99,045	701	95,226	-3.9
Balance of Net Income Contribution Adjustment	31,159	\$ 29,486,379	32,192	\$ 37,357,591	26.7
4,520	11,402	2,570	4,608	-59.6	
Total State Net Income (After Apportionment)	31,163	\$ 29,497,781	32,192	\$ 37,362,199	26.7

* Includes apportioning corporations reporting net income, net loss, or no income.

** Totals may not add due to rounding.

*** Sampling method was modified for 1994 and subsequent years to improve reliability and precision of estimates. The improved method induced minor changes in the estimates.

11.1 percent of unitary income to California. This compares to 11.4 percent in 1994.

Tax Rates and Minimum Tax

For 1995, the franchise tax rate and the income tax rate for all corporations, other than S corporations, was 9.3 percent. For S corporations the tax rate was 1.5 percent. Banks and financial corporations were required to pay an additional in-lieu tax of 2.0 percent over the 9.3 percent. This in-lieu tax is imposed to adjust for exemptions from certain local levies that are allowed to banks and financial corporations. Thus, the composite tax rate was 3.5 percent for financial S corporations and 11.3 percent for banks and other financial corporations not electing S corporation status.

All banks and corporations (including S corporations, financial corporations and real estate mortgage investment conduits (REMICs)) that were subject to the franchise tax were required to pay at least the minimum franchise tax of \$800. The only exceptions were qualified inactive gold and quicksilver mining corporations that were required to pay a minimum of \$25 and credit unions with less than \$25,000 in gross receipts that were not required to pay the minimum tax.

Credits

The total amount of tax credits used by California corporations for 1995 was nearly \$666.4 million. Most credits are limited during the computation of alternative minimum tax (AMT). The section below provides information about credit limitations created by AMT.

Alternative Minimum Tax

Beginning with the 1988 income year, the preference tax was replaced by an alternative minimum tax (AMT). Each bank or corporation (except S corporations) and exempt organizations subject to tax on their unrelated business income, whose taxable income, plus adjustments and tax preference items total more than \$40,000 may owe AMT. To determine if AMT is due, corporations must calculate their alternative minimum taxable income (AMTI) by recomputing certain deductions and income items and by increasing regular taxable income by specified tax preference items. The tentative minimum tax (TMT) rate of 7 percent (banks and financial corporations must add the in-lieu tax of 2.0 percent to this amount) is applied to AMTI to determine TMT. If TMT is more than the regular tax, the corporation must pay AMT.

Bank and Corporation Tax: 1995 Income Limits for Minimum Tax

Type of Corporation	Pays Minimum Tax If Net Income Is Less Than
S Corporations	\$ 53,366
Financial S Corporations	22,871
Banks and Financial Corporations	7,084
All Other Corporations	8,607

Most of California's tax credits are limited by TMT. This credit limitation applies to corporations even if they do not owe AMT. Certain credits may reduce the regular tax below TMT. Also, a few credits may reduce AMT.

In 1995, 2,268 corporations paid more than \$68.4 million in AMT.

Total Tax Liability

For income years ending in 1995, the amount of total tax from Bank and Corporation taxpayers was nearly \$4.8 billion which was an increase of 10.8 percent over 1994. The total number of Bank and Corporation returns filed was 418,262, a 0.8 percent increase over the previous year. Of the nearly \$4.8 billion in total tax the manufacturing sector accounted for nearly \$1.5 billion in tax for income years ending in 1995. This, the largest portion of taxes paid, represents 31.5 percent of total corporate tax liability but represents only 44,969 corporate tax returns, or 10.8 percent of the total number of corporate tax returns filed. The finance, insurance and real estate sector accounted for \$1.0 billion in tax, representing 21.2 percent of total corporate tax liability, and 69,247 corporate tax returns, representing 16.6 percent of corporate returns filed. The next highest amounts of tax were generated by the trade sector and the transportation, communication and utilities industries. The trade industry accounted for nearly \$0.8 billion in tax, representing 16.4 percent of total tax liability, and 89,145 corporate tax returns,

representing 21.3 percent of returns filed. The transportation, communication and utilities sector accounted for nearly \$0.8 billion in tax, representing 16.1 percent of total tax and 12,866 returns, or 3.1 percent of the corporate tax returns filed.

Estimated Tax

Corporations are required to pay their tax on a current basis through estimated tax payments for the privilege of exercising their franchise to do business in California. Corporations pay the estimated tax in quarterly installments during the income year. For corporations subject to the franchise tax, the first quarterly installment must be at least the minimum franchise tax of \$800.

Corporations paid \$4.6 billion in 1995 estimated tax payments compared to \$4.1 billion in 1994 estimated tax payments, a 12.3 percent increase.

Refunds and Balances Due

For 1995, 116,691 corporations made final payments totaling nearly \$283 million at the time of filing their returns. This represents 5.9 percent of the total tax liability.

Approximately 76,882 corporations had overpayments for a total of over \$1.7 billion, an 18.4 percent increase in the amount of overpayments from last year. These overpayments were either applied to the estimated tax for next year, applied to another income year's liability, or refunded.

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Homeowner and Renter Assistance

Introduction

Since 1968, California has provided relief to senior citizens in the form of property tax assistance. Legislation effective for the 1972 program reduced the minimum age requirement from 65 years to 62 years. In 1977 the program was extended to renters and was based on a property tax equivalent amount estimated to be paid by renters. Beginning in 1979 eligibility for totally disabled homeowners and renters, regardless of age, was added to the program.

Program Summary

The assistance amount represents a partial reimbursement of the previous fiscal year's residential property taxes on personal residences paid directly by homeowners and indirectly by renters. For renters, a payment of \$250 in property tax is assumed. To be eligible for assistance, the claimant's household income from all sources for the prior calendar year cannot exceed \$13,200.

Relief for homeowners and renters is based on a certain percentage of the property tax. This percentage varies inversely to the applicants' income levels and ranges from 4 percent to 96 percent. The income measurement used is household income, which consists of adjusted gross income (as computed for tax purposes) increased by nontaxable income including social security, public assistance, pensions and annuities (not otherwise taxable), unemployment insurance, tax-exempt interest, life insurance proceeds, gifts in excess of \$300 and worker's compensation payments.

Claimants may file for assistance after May 15 and through August 31. However, the Franchise Tax Board may accept claims through June 30 of the year following that for which assistance is claimed. To claim assistance homeowners must file Form 9000, Homeowner Assistance Claim

and renters must file Form 9000R, Renter Assistance Claim.

During 1996, 154,067 qualified homeowners and renters received over \$14.1 million in residential property tax assistance through the program. This represented a 3.1 percent decrease in assistance paid and a 0.3 percent increase in the number of claimants from the previous year. For those receiving assistance, the average household income was \$7,835. The average assistance payment for 1996 was \$92 versus \$95 in 1995.

Homeowner Assistance

Homeowners filed 11.7 percent of the claims and received \$1.6 million through the assistance program, representing 11.2 percent of the total amount paid. For those receiving assistance, the average household income for homeowners was \$8,585. The average assistance was \$88.

Those homeowners with income between \$5,001 and \$10,000 represented 72.6 percent of the total number of homeowner claimants and received 83.2 percent of all assistance paid to homeowners. Those with income of \$5,000 and below accounted for 3.4 percent of homeowner claimants and 10.4 percent of the total amount of homeowner assistance. The rest accounted for 24.0 percent of homeowner claimants and only

6.3 percent of the total amount of homeowner assistance.

Social security income accounted for 74.8 percent of all homeowners' household income reported. Public assistance accounted for 10.5 percent, interest and dividends for 6.1 percent, and pensions and annuities for 5.8 percent of household income. The remaining portion of homeowners' household income consisted of net rental income, net business income and other miscellaneous income.

Renter Assistance

Renters made up the majority of the program participants by filing 88.3 percent of all claims. Renters received \$12.6 million through the assistance program, representing 88.8 percent of the total amount paid. The average household

income of renters was \$7,736. The average assistance was \$92.

Renters with income between \$5,001 and \$10,000 represented 89.7 percent of renter claimants and received 89.8 percent of all assistance paid to renters. Those with income of \$5,000 and below accounted for 3.8 percent of renter claimants and 8.9 percent of total amount of renter assistance. The rest accounted for 6.4 percent of renter claimants and only 1.3 percent of total amount of renter assistance.

Social security income accounted for 39.1 percent of all renters' household income. Public assistance accounted for 55.5 percent, pensions and annuities for 2.4 percent, and interest and dividends for 0.9 percent of household income. The remaining portion of renters' household income consisted of net rental income, net business income and other miscellaneous income.

Homeowner and Renter Assistance: 1996 Claims

	Number of Claimants	Total Household Income (Thousands)	Average Household Income	Total Assistance Paid (Thousands)	Average Assistance	Total Property Taxes (Thousands)
Homeowner						
Senior Citizens	16,482	\$ 142,384	\$ 8,639	\$ 1,409	\$ 85	\$ 7,567
Disabled	1,477	11,800	\$ 7,989	169	\$ 114	907
Subtotal	17,959	\$ 154,184	\$ 8,585	\$ 1,578	\$ 88	\$ 8,474
Renter*						
Senior Citizens	81,480	\$ 635,213	\$ 7,796	\$ 7,447	\$ 91	\$ 20,370
Disabled	54,628	417,726	\$ 7,647	5,118	\$ 94	13,657
Subtotal	136,108	\$ 1,052,939	\$ 7,736	\$12,565	\$ 92	\$ 34,027
Total	154,067	\$ 1,207,123	\$ 7,835	\$14,143	\$ 92	\$ 42,501

*The statutory property tax equivalent for renters is \$250.

Legislation

Personal Income Tax and Bank and Corporation Tax Law Changes

The following significant legislation was enacted in 1996. This section describes each bill as it affects various portions of the Revenue and Taxation Code administered by the Franchise Tax Board.

References to R&TC are to the Revenue and Taxation Code. References to PITL are to the Personal Income Tax Law. References to B&CTL are to the Bank and Corporation Tax Law. References to the AFITL are to the Administration of Franchise and Income Tax Law. References to IRC are to the Internal Revenue Code.

Unless otherwise stated, all legislation was effective for taxable or income years beginning on or after January 1, 1996.

FTB Collection of Student Aid Commission's Outstanding Accounts Receivable

AB 255 (Chapter 1001)

This act required the Student Aid Commission to contract with FTB to collect all or part of its outstanding accounts receivables (delinquencies) as though they were delinquent personal income tax liabilities using personal income tax information sources. However, FTB will collect only those accounts that were previously referred to a private collection agency that was unable to collect the account for at least nine months.

This act would be implemented only if federal law and regulations allow the \$798,000 appropriation to FTB from the State Guaranteed Loan Reserve Fund, as provided by the act.

This act became operative on January 1, 1997, and the collection program will expire on January 1, 2002, unless otherwise extended.

Enterprise Zone Act/Conversion

AB 296 (Chapter 953)

Under the Government Code, this act repealed the current Enterprise Zone Act and the Employment and Economic Incentive Act (eliminating enterprise zones and program areas) and enacted a new Enterprise Zone Act, providing mechanisms for the designation of newly authorized enterprise zones, if any, in areas that meet specified criteria. Enterprise zones and program areas designated or authorized to be designated as of December 31, 1996, automatically received designation as a new enterprise zone.

Under the R&TC, this act repealed the enterprise zone and program area tax incentives and created a new set of incentives for the new enterprise zones. These new incentives were "blended" from the current enterprise zone and program area incentives. The incentives were sales or use tax credit, hiring credit, business expense deduction, net interest expense deduction, net operating loss deduction and employee wage credit.

In effect, this act converted program areas to enterprise zones and expanded the enterprise zone tax incentives by: (1) broadening the definition of qualified employee for purposes of the hiring credit and the employee wage credit, and (2) increasing the business expense deduction amount (generally from \$10,000 to \$20,000).

With the enactment of both this bill and SB 2023, this act became effective January 1, 1997. The new tax incentives apply to taxable or income years beginning on or after January 1, 1997. Thus, taxpayers finished their 1996 taxable or income year under the old rules (enterprise zone and program area) and started their 1997 taxable or income year under the new rules (new enterprise zones).

Bank and Corporation Tax Penalty Cancellation

AB 744 (Chapter 505)

Under the AFITL, this act required FTB to cancel any tax, penalty, or interest imposed on any bank or corporation if certain conditions (including not being active) were met and the bank or corporation paid a \$200 fee.

This act applied to amounts accumulated since January 1, 1987.

Source Tax/Exclusion/Nonresident Pension Income/Retirement Income Protection Act

AB 850 (Chapter 506)

This act incorporated the federal preemption regarding the taxation of nonresident pension income (Public Law 104-95) into California law.

This act specified that it became operative for payments received on or after January 1, 1996,

and effective only during taxable years (or portions thereof) in which the federal law is effective.

Exclusion/Amount Received Pursuant to German Act Regulating Unresolved Property Claim

AB 1624 (Chapter 28), SB 714 (Chapter 29)

Under the PITL, these acts excluded from an individual's gross income any amounts received, including interest and the value of property, pursuant to the German Act Regulating Unresolved Property Claims as restitution for property that was confiscated or subject to forced sale prior to or during World War II. The basis of any property received as compensation is the fair market value determined at the time of receipt by the taxpayer.

These acts apply to the taxable year in which amounts are received.

Exclusion/Military Combat Zone and Qualified Hazardous Area Pay Conformity

AB 1626 (Chapter 723)

Under this act, California retroactively conformed to federal legislation enacted to: (1) provide tax relief to members of the armed forces performing services for the peacekeeping efforts in Bosnia, Herzegovina, Croatia, and Macedonia; and (2) increase the combat pay exclusion of officers to equal the maximum amount excluded for enlisted personnel.

This change was retroactively applied as of November 21, 1995, for the changes relating to the combat pay exclusion (the same as the

retroactive effective date for federal purposes) and was effective for remuneration paid after March 20, 1996, with respect to the wage withholding provision.

Limited Liability Companies/Insurance Agents, Brokers or Surplus Lines Brokers

AB 2177 (Chapter 883)

This act allowed insurance agents and brokers to form limited liability companies and made a number of related changes.

This act took effect on January 1, 1997.

Electronic Earnings Withholding Orders for Taxes Pilot

AB 2319 (Chapter 239)

This FTB-sponsored act authorized FTB to establish a pilot program to study the feasibility and cost effectiveness of using magnetic media, electronic transmission or other electronic technology to issue Earnings Withholding Orders for Taxes (EWOTs) and related notices to employers who agree to participate. The program will continue if it successfully meets specified criteria.

The pilot program applied to EWOTs and related notices and documents issued on or after January 1, 1997, and before January 1, 1999, to employers participating in the pilot program.

Alternative Minimum Tax/FTB and Department of Finance make Recommendation to Legislature for Simplification

AB 2414 (Chapter 428)

This act required FTB and the Department of Finance, by June 1, 1997, to jointly prepare and make recommendations to the Legislature

regarding statutory changes aimed at simplifying the alternative minimum tax.

This act was effective and operative January 1, 1997.

Taxpayers Use Federal Self-Employment Income to Compute IRA, SEP and Keogh Deduction

AB 2480 (Chapter 473)

This act added a provision to the R&TC to specify that the amounts used for federal income tax purposes relating to "compensation" or "earned income" must be used in computing allowable state deductions for employee pension contributions to IRA, SEP and Keogh plans and health insurance costs of self-employed individuals.

Veterans Memorial Account/Extend Repeal/Voluntary Contribution Accounts Administration

AB 2955 (Chapter 960)

This act:

- Extended the Veterans Memorial Account to include the 1996 taxable year.
- Provided that the Veterans Memorial Account and all other voluntary contribution funds or accounts remain on the income tax return through the taxable year immediately preceding the date of repeal, thus extending all other voluntary contributions for one year.
- Provided that authority to operate the funds, including the ability to transfer funds or reimburse the State Controller or FTB for costs, would remain in effect until December 31 of the year each individual fund is repealed.

This act took effect January 1, 1997, and applied to the 1996 individual tax return filed in 1997.

State Office Building/Highway 50 Corridor

AB 2962 (Chapter 1152)

Among other things, this act authorized the Department of General Services to enter into an agreement to purchase, exchange or otherwise acquire real property and construct facilities along the Highway 50 corridor. The purpose of acquiring the real property is to initially construct one million square feet of office and warehouse space for various state agencies, including FTB. This act provides guidelines for the State Public Works Board to fund the project.

This act was effective on January 1, 1997.

California Stock Options/Postponement of Gain if Income Does Not Exceed \$40,000

AB 3194 (Chapter 951)

This act allowed an employee to exclude from gross income compensation arising from the exercise of a California Qualified Stock Option (CQSO) if the individual's earned income was \$40,000 or less. Only the first \$100,000 of options granted in any year (up to a maximum of 1,000 transferable shares) qualify for CQSO treatment. The amount of compensation excluded from the employee's gross income is the difference between the fair market value of the corporation's stock on the date the option is exercised and the amount the employee paid for the stock. The exclusion from gross income is subject to alternative minimum tax. The

corporation is not allowed a deduction for the amount of compensation excluded from the employee's gross income.

This provision applied to CQSOs issued on or after January 1, 1997, and before January 1, 2002.

Corporation Franchise Tax Rate Reduction to 8.84 Percent and Alternative Minimum Tax Rate Reduction to 6.65 Percent

AB 3499 (Chapter 170)

Under the B&CTL, this act reduced the bank and corporation tax rate from 9.3 percent to 8.84 percent, and also reduced the alternative minimum tax rate from 7 percent to 6.65 percent.

This act applied to income years beginning on or after January 1, 1997.

Conformity/Miscellaneous Credits/Manufacturer's Investment Credit/Medical Saving Account/Net Operating Loss

SB 38 (Chapter 954)-Conference Committee Tax Bill

Among other things, this act did the following:

- Under the PITL and the B&CTL, amended the existing research credit by increasing the allowable percentages for qualified research expenses and basic research payments. Also, for taxpayers engaged in specified biopharmaceutical and biotech activities, this act included university hospitals and certain cancer centers in the definition of qualified organizations for the basic research credit.

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- Increased the amount of assets a small business may elect to treat as an expense in the year placed in service. The amount allowed as an expense for prior years was \$10,000, which this bill increased to \$12,500 for taxable year 1997 and to \$15,000 for taxable years beginning on or after January 1, 1998.
 - Allowed a flat 75 percent deduction for "qualifying dividends" received by a water's-edge group while retaining the current law deduction of 100 percent for dividends resulting from specified construction projects. This act also repealed the current rules regarding base period amounts and foreign payroll factors that determine the amount of the allowable dividend deduction. In addition, this act allowed an amount of interest expense to be offset against the deductible dividends in proportion to the applicable dividend deduction.
 - Conformed to recently enacted federal law that allows a deduction for medical expenses for the unreimbursed expenses for qualified long-term care services provided to the taxpayer, the taxpayer's spouse or the taxpayer's dependents (must exceed 7.5 percent of adjusted gross income). Long-term care insurance premiums also must be treated as medical expenses based on a graduated scale ranging from \$200 to \$2,500 of premiums, based on the individual's age before the close of the taxable year.
 - Conformed to a newly enacted federal law that, within limits, allows a deduction or gross income exclusion for contributions to an

individual's medical savings account (MSA). This provision applies only to those individuals who are allowed the deduction/exclusion under federal law and who file California returns.

- Conformed to newly enacted federal changes allowing a \$2,000 deduction for contributions to an Individual Retirement Account for a nonworking spouse.
- Effective June 30, 1996, this act repealed the existing exclusion from employee gross income (not to exceed \$5,250 per year) for educational expenses that an employer pays or incurs for educational assistance to an employee. Effective July 1, 1996, this act added a permanent exclusion from employee gross income, also not to exceed \$5,250, for undergraduate education only.
- Provided a reduced minimum franchise tax of \$600 for corporations with gross receipts, less returns and allowances, reportable to this state of less than \$1 million. The reduced tax applies only to the first income year, commencing on the date the corporation is incorporated.
- Extended expired provisions of the R&TC, relating to employee stock ownership plans that conform to the federal tax treatment of: (1) rollover sales of stock to employee stock ownership plans or certain cooperatives, and (2) the dividends paid deduction.
- Amended the Manufacturers' Investment Credit (MIC) to: (1) add semiconductor equipment manufacturing and certain

aerospace manufacturing to the definition of "qualified taxpayer" for the special purpose building provision, (2) add taxpayers engaged in certain biopharmaceutical and biotech activities to the definition of "small business," and (3) make technical changes. Also, this act amended the sales tax law to allow a taxpayer who is both a manufacturer and lessor of tangible personal property which would qualify for the MIC to pay sales tax on that property.

- Under the net operating loss rules, this act added taxpayers engaged in certain biopharmaceutical and biotech activities to the definition of "new business."
- Increased the maximum amount of wages qualified for the enterprise zone hiring credit from 150 percent to 202 percent of the minimum wage for up to 1,350 qualified employees employed in aircraft manufacturing activities located in the Long Beach Enterprise Zone.
- Within B&CTL, conformed to federal law by increasing the maximum limit for charitable contributions from 5 percent to 10 percent of a taxpayer's net income and allowed those contributions in excess of the limit to be carried over for five years.
- Created an enhanced oil recovery credit for independent oil producers equal to one-third of the credit allowed by federal law for projects located within California.
- Under the PITL, excluded eligible small businesses, defined as businesses with less than \$1 million in annual gross receipts, from the alternative minimum tax.
- Conformed to the federal provisions that: (1) provided for the treatment of income from the discharge of qualified real property business indebtedness, (2) repealed the stock-for-debt exception in determining income from discharge of indebtedness, and (3) added to the list of tax attributes that are reduced in a discharge of indebtedness situation.
- Under the PITL and the B&CTL, established a 50 percent tax credit for the construction or rehabilitation of farmworker housing to meet the requirements of the Employee Housing Act. Under the B&CTL, established a 50 percent tax credit for commercial lenders who forego interest income on loans used to finance qualified expenditures for qualified farmworker housing (capped at \$500,000 a year for both credits).
- Under the PITL and the B&CTL, created a tax credit equal to \$15 for each ton of rice straw grown in California and purchased by the taxpayer (capped at an aggregate amount of \$400,000 per year).
- Under the PITL and the B&CTL, allowed a 50 percent tax credit to eligible small businesses for expenses up to \$250 for complying with the federal Americans with Disabilities Act of 1990. The credit provisions are based on a comparable federal credit with a few exceptions.
- Allowed an organization to qualify for state tax exempt status if it is formed by three or more otherwise exempt organizations to pool their resources in an arrangement to provide self-insurance coverage.
- Allowed taxpayers a tax credit equal to 50 percent of the transportation costs for

transporting any donated agricultural product to a nonprofit organization.

- Conformed to the federal provisions to exclude from the definition of moving expenses certain costs including those related to: (1) the sale of an old residence and the purchase of a new residence near the new job, (2) meals consumed while traveling and while living in temporary quarters, (3) pre-move house hunting trips, and (4) temporary living expenses for up to 30 days. This act also conformed to federal law that: (1) increased the mileage limit from 35 miles to 50 miles, (2) made moving expenses not paid or reimbursed by the taxpayer's employer deductible, and (3) excluded from gross income moving expenses paid or reimbursed by the taxpayer's employer.
- Conformed to the newly enacted federal denial of a deduction for interest paid or accrued on any indebtedness from one or more company-owned life insurance policies covering any individual who is an officer or employee of, or financially interested in, any trade or business carried on by the taxpayer. The existing law deduction was retained for up to 20 key persons. Interest paid or accrued after December 31, 1995, on debt from a life insurance contract covering a key person was capped by reference to Moody's Corporate Bond Yield Average-Monthly Average Corporates.
- Phased-in conformity to a 1993 federal provision that required corporations to pay 100 percent of the tax for the current year in four estimated tax installments to avoid a penalty. In addition, this provision conformed to the annualization method changes applicable to income years beginning on or after January 1, 1997.
- This provision continued the current requirement to: (1) pay 95 percent of the prior year's tax as the current year's estimated tax for income years beginning on or after January 1, 1996, and before January 1, 1998 (2) increase the percentage to 98 percent for income years beginning on or after January 1, 1998, and before January 1, 1999 and (3) increase the percentage to 100 percent for income years beginning on or after January 1, 1999, and thereafter.
- Conformed to the federal law requiring securities dealers to value their inventories, and certain non-inventory assets, using the mark-to-market accounting method.
- Conformed to the federal provisions to expand the definition of "disqualified interest" for purposes of disallowing a portion of the interest deduction by a corporation that has been determined to be a thinly capitalized corporation.
- Conformed to the federal provisions that require payments made to retiring or deceased partners for unrealized receivables and goodwill be treated as made in exchange for property and not as a deduction for the partnership.
- Allowed the Employment Development Department to disclose certain new-employee information to the FTB for tax enforcement purposes.
- Conformed to the federal denial of a deduction for travel expenses paid or incurred for a spouse, dependent, or other individual accompanying a person on business travel.

- Conformed the PITL to the federal requirement that the depreciation deduction for nonresidential real property be determined by using a recovery period of 39 years instead of 31.5 years as under current law.
- Expanded California's Nexus (Voluntary Disclosure) Program to include S corporation shareholders.

Disaster Losses/Incentive Zones/Partnerships/Conformity/Technical Amendments

SB 715 (Chapter 952)

This FTB-sponsored act made the following changes:

- Corrected a Code of Civil Procedure reference regarding the right of taxpayers to commence action in superior court for income tax residency suits.
- Corrected a PITL provision regarding the credit for prior year alternative minimum tax.
- Clarified that the tentative minimum tax applies to the unrelated business taxable income of exempt corporations.
- Clarified the applicability of federal final or temporary regulations and corrected a reference to a repealed IRC provision.
- Moved the imposition of the limited partnership tax, the limited liability partnership tax, and the limited liability company tax and fee within the R&TC from the B&CTL to the PITL and included "partnership" in the definition of taxpayer.
- Allowed the enterprise zone, program area, Los Angeles Revitalization Zone (LARZ) and Local Area Military Base Recovery Area

(LAMBRA) tax credits to offset only the tax that is attributable to income generated in those areas, allowed for the carryover of excess credit, and made technical changes to the LARZ code sections.

- Clarified the entities that should be included in the gross business receipts test for the apportionment formula and corrected a cross reference.
- Repealed an unnecessary Taxpayers' Bill of Rights provision regarding extensions of time for filing returns and made cross-reference changes to the AFITL.
- Corrected and clarified existing law and repealed obsolete language in the B&CTL regarding the reporting of income from installment sales when a corporation ceases to be subject to tax.
- Clarified the application and consistency between the PITL and B&CTL provisions pertaining to disaster losses.
- Conformed to federal provisions that exempt from gross income certain income held in the United States by foreign governments and related organizations.
- Specified that, for credits that include limitations, the limits apply at both the entity and partner/shareholder levels.
- Clarified that limited partnerships required to pay the limited partnership tax, but not doing business in California, are required to file a return.
- Specified that limited partnerships with an initial short year accounting period of less than one-half month do not have to pay the minimum tax for that short year if the

partnerships: (1) did not do business in this state, or (2) derive income from this state.

- Allowed taxpayers to appeal to the Board of Equalization or to bring a court action to recover tax in cases where FTB has made a determination regarding unitary businesses, business or nonbusiness income, apportionment factors, or foreign income.

This act became effective January 1, 1997.

Tax Preparer Program Elimination/Tax Preparers File Bond with Consumer Affairs

SB 1077 (Chapter 1137)

Among other things, this act eliminated the existing Tax Preparer Program in the Department of Consumer Affairs and repealed the related administrative and enforcement provisions in the Business and Professions Code. As a replacement, this act requires a tax preparer to maintain a \$5,000 surety bond for payment of any court-ordered judgment against the tax preparer.

This act specified that the tax preparer provision became operative on July 1, 1997. The rest of this provision will become inoperative on July 1, 2002, and will be repealed on January 1, 2003, unless another statute deletes or extends these dates.

Fund for Senior Citizens/Alzheimer's Disease and Related Research Fund/Extension of Repeater

SB 1447 (Chapter 494)

Under the AFITL, this act extended the expiration date of the California Fund for Senior Citizens and the California Alzheimer's Disease and Related Disorders Research Fund from January 1, 1997, to January 1, 2000.

This act took effect January 1, 1997, and applied to the 1996 individual tax return filed in 1997.

Fraudulently Filed Returns/Investigation Prosecution and Litigation Costs

SB 1502 (Chapter 996)

This FTB sponsored act made the following changes to the AFITL.

- Amended the existing misdemeanor statute for illegally and knowingly obtaining a state income tax refund by making the offense prosecutable as either a misdemeanor or a felony. This provision also increased the amount of criminal fine that may be imposed by the courts under this statute.
- Amended an existing misdemeanor/felony and an existing felony statute to provide that costs of both investigation and prosecution are to be recovered from the taxpayer. This provision also increased the amount of criminal fine that may be imposed by the courts under the felony statute.
- Clarified that taxpayers must exhaust all administrative remedies, including the filing of an appeal before the Board of Equalization, to be eligible for a judicial award of reasonable attorney fees and litigation costs.

This act took effect January 1, 1997.

Out-Of-State Corporation Engaging in Convention or Trade Show but Otherwise Not Doing Business in State

SB 1550 (Chapter 286)

Under the B&CTL, this act provided that any corporation whose sole activity in California is engaging in convention and trade show

activities for seven or fewer days per year, and that derives no more than \$10,000 in gross income reportable to this state from those activities, is not considered to be "doing business" in this state for purposes of the franchise tax.

FTB and EDD Identify and Make Refunds to Taxpayers for Overpaid State Disability Insurance

SB 1682 (Chapter 1157)

Under the Unemployment Insurance Code, this act required the Director of the Employment Development Department (EDD), in collaboration with FTB, to: (1) identify and credit, with interest at the rate established by the R&TC, certain taxpayers who overpaid State Disability Insurance (SDI) contributions for tax years 1993, 1994 and 1995, and have not received credit for that overpayment and (2) refund any amount credited that exceeds any amount then due from the taxpayer. This bill also required EDD in 1996 and future years to identify and refund to taxpayers overpayments of SDI, with interest at a rate equal to the earnings rate of funds placed in the Disability Fund.

This act took effect January 1, 1997.

Renter's Credit Suspended Until 1/1/97

SB 1794 (Chapter 192)

This act delayed the reinstatement of renter's credit from the 1996 taxable year to the 1997 taxable year.

**Disclosure of Address to Controller's Office/
Unclaimed Property**

SB 2014 (Chapter 762)

This act provided that the Controller must request that FTB provide current addresses for apparent owners of unclaimed property for whom social security numbers have been provided to the Controller through the unclaimed property reporting process.

This act became effective January 1, 1997.

Enterprise Zone Act/Conversion/Employers Wage Credit/Allow Expired Designation

SB 2023 (Chapter 955)

This act is identical to AB 296 in that it repealed the current enterprise zones and program areas, replacing them with new enterprise zones. It also repealed the current enterprise zone and program area tax incentives and replaced them with new "blended" incentives.

This act also made the following changes to the hiring credit:

- Specified that the credit for wages paid to qualified employees is available, for a period of up to five years, even if the enterprise zone designation expires after the employee commences employment.
- Replaced the reference to the expired federal Targeted Jobs Tax Credit (TJTC) Program with the criteria described in the expired federal provision, and modified the definition

of qualified employee to include an individual eligible for the successor programs to the federal Job Training Partnership Act and the Greater Avenues for Independence Act.

- Removed the requirement that the Employment Development Department certify employees as eligible for the TJTC Program.
- Clarified that the qualified employee needs to be eligible for one of the jobs programs only at the time of hiring by the taxpayer.

With the enactment of this act and AB 296, this bill became effective January 1, 1997. The new tax incentives applied to taxable or income years beginning on or after January 1, 1997. Thus, taxpayers finished their 1996 taxable or income year under the old rules (enterprise zone and program area) and started their 1997 taxable or income year under the new rules (new enterprise zones).

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Rulings

During 1996, FTB issued Legal Rulings and FTB Notices on a variety of subjects:

- Application of the Revenue and Taxation Code (R&TC) Section 25128 double or single weighted sales factor to nonunitary divisions of a single corporation and to partnership distributions.
- Application of the nonadmitted insurance tax law to governmental and quasi-governmental entities.
- Relief from record maintenance and electronic funds transfer penalties.
- The scope of the terms "eligible small business" and "new business" relating to net operating losses.
- California does not follow IRS Revenue Procedure 96-31.
- Financial corporation offsets and clarification of Legal Ruling 89-1.
- California nonconformity to federal law changes concerning S corporations and the entity classification regulations ("check-the-box" regulations).
- Correct methods of calculating beginning bad debt balances for foreign banks making a water's-edge election.

In addition, FTB issued numerous informal information letters to taxpayers, binding Chief Counsel Rulings and internal technical advice memoranda.

Tax Appeals

Taxpayers who disagree with FTB's action on their protest or claim for refund may appeal the

decision to the State Board of Equalization (BOE). FTB's Legal Branch staff are responsible for representing FTB's position.

In 1996, 1,366 new appeals involving nearly \$73 million were filed, compared to 1,118 new appeals and \$35 million in 1995.

During 1996, 1,340 appeals were completed. BOE issued decisions in 559 of the completed cases. Some of the more significant appeal decisions include:

Appeal of Beneficial California, Inc.

Taxpayer filed claims contending that world combination was unconstitutional and later referenced the then-pending *Colgate-Palmolive Company v. FTB* litigation. During the pending appeal the taxpayer agreed to be bound by the U.S. Supreme Court decision in *Colgate*. Subsequently at the BOE hearing the taxpayer contended it should be allowed to raise new issues of distortion and factual unity. BOE limited the taxpayer to grounds stated in its original claims.

Appeal of Control Data Corp.

The taxpayer's subsidiary received dividends from unitary insurance subsidiaries. Applying the functional test, BOE concluded that the dividends were apportionable business income not deductible under R&TC Section 24410. BOE also rejected the taxpayer's argument that factors of the subsidiary insurance companies should be included in the California apportionment factor.

Appeal of CTI Holdings, Inc.

The taxpayer received dividends and royalties from its foreign unitary subsidiaries that were subject to foreign withholding taxes. The foreign withholding taxes were held to be

nondeductible taxes on income according to R&TC Sections 24345 and 24425.

Appeal of Charter Point Homeowners Association

The taxpayer was a nonprofit homeowners' association that received a large settlement in a suit against the property developer for construction defects. Interest earned on the portion of the award placed in interest bearing accounts was not the type of exempt function income that would revoke exempt status under R&TC Section 23701t.

Appeal of the Ury Family 1978 Residual Trust

Upon the death of Mr. Ury, an irrevocable residual trust was created and his community share of stock was transferred to the trust. At the time the residual trust was created the stock was listed on the American Stock Exchange and did not qualify as small business stock. Stock must be tested at the date it was transferred to the trust.

Appeal of H. Len Henry

Interest and dividends from repurchase agreements passed through to shareholders by mutual funds are not exempt from California income tax.

Appeal of Amman and Schmid Finaz Ag., et al.

Foreign corporate limited partners in California limited partnerships were not "doing business" in California and were not subject to California minimum franchise tax.

Appeal of Thomas and Gerd Perkins, et al.

For purposes of small business stock provisions, stock distributed by partnership was not "acquired" by the partners until such time as it was distributed to them.

Appeal of Thomas P. and Ancella P. Toldrian

The focus of the test for small business stock is the corporation in which the taxpayer held stock. The separateness of corporations (parent and subsidiaries) must not be disregarded.

Appeal of AMP Incorporated

Unity of ownership was found to exist between two corporations where the shares of one of the corporations was owned by a trust established for the purpose of holding title to its shares on behalf of the shareholders of the other corporation.

Appeal of Rapid-American Corporation

Basis of stock in unitary subsidiary sold by the taxpayer was not increased by the amount of retained earnings held in the sold subsidiary.

Appeal of George and Leanne Roberts, et al.

In testing for small business stock the parent holding company and its subsidiaries could not be combined for purposes of the gross receipts.

Appeal of Michael and Zorine Lewis

A paid untimely assessment could be treated as an overpayment and could be refunded without regard to the underlying merits of the assessment.

Appeal of Kenneth B. and Ilene Bonilla

Disability benefits paid from a qualified pension plan were taxable. The fact that distribution may be made from such a plan in the event of illness or physical loss does not change the character of the distribution from one of deferred compensation to one of accident or health benefits to which Internal Revenue Code Section 105 applies.

Appeal of Capitol Architectural Products Co.

An overpayment shown on a delinquent return as a credit to a subsequent year does not exist until the delinquent return claiming the overpayment is filed.

Litigation—Filings and Closures

There were 32 new cases filed against the Franchise Tax Board involving substantive tax issues. Most of the 35 cases that were closed were routine in nature and were closed without a published decision.

In *Brown Group Retail, Inc. v. Franchise Tax Board*, 44 Cal. App. 4th 823, the Court of Appeal reversed a trial court decision against the Franchise Tax Board involving Public Law 86-272. The federal statute provides an exemption from state income taxation when a business restricts its activities within the state to the solicitation of orders for the sale of tangible

goods. The court held that the activities of several employees in assisting the establishing of third-party retail outlets that sold the taxpayer's product were not activities included within the term solicitation.

In *re Bracey*, 77 F. 3d 294 (1996), the federal court held that the date shown on a protest letter could be used to determine whether the protest was timely, and, in effect, stopped the proposed assessment from being finalized and discharged in bankruptcy. The court cited California Government Code Section 11003 for the proposition that, where there is no proof of mailing, the determination of mailing date is within the Franchise Tax Board's discretion.

Settlement

During the Settlement Program's fourth fiscal year (July 1995 through June 1996) FTB settled 91 civil tax matter disputes. Of these, 19 cases were settled under FTB's "small case" authority granted in 1994. Small cases involve reductions of tax and penalties of \$5,000 or less. These cases are approved by FTB's Chief Counsel and by FTB's Executive Officer.

The 91 settled cases involved \$509 million in disputed liabilities. Of the \$509 million, \$305 million was sustained.

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Appendix A:

1995 Tax Rates, Exemptions, and Standard Deductions

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TABLE 1A
Personal Income Tax
SYNOPSIS OF TAX RATES
Married Persons Filing Joint Returns
Taxable Years 1935 - 1995

Tax Rate	1935-42		1943-48 ^b		1949-51		1952-58 ^b	
	Taxable Income*		Taxable Income*		Taxable Income*		Taxable Income*	
1.0	Up to \$ 5,000		Up to \$ 10,000		Up to \$ 5,000		Up to \$ 10,000	
2.0	5,000 to 10,000		10,000 to 15,000		5,000 to 10,000		10,000 to 20,000	
3.0	10,000 to 15,000		15,000 to 20,000		10,000 to 15,000		20,000 to 30,000	
4.0	15,000 to 20,000		20,000 to 25,000		15,000 to 20,000		30,000 to 40,000	
5.0	20,000 to 25,000		25,000 to 30,000		20,000 to 25,000		40,000 to 50,000	
6.0	25,000 to 30,000	\$ 30,000 and over			\$ 25,000 and over		\$ 50,000 and over	
7.0	30,000 to 40,000							
8.0	40,000 to 50,000							
9.0	50,000 to 60,000							
10.0	60,000 to 70,000							
11.0	70,000 to 80,000							
12.0	80,000 to 100,000							
13.0	100,000 to 150,000							
14.0	150,000 to 250,000							
15.0	\$ 250,000 and over							

Tax Rate	1959-66 ^c		1967-72 ^d		1973-85 ^{e,f}		1986 ^f	
	Taxable Income*		Taxable Income*		Taxable Income*		Taxable Income*	
0.0	Up to \$ 5,000		Up to \$ 4,000		Up to \$ 4,000		Up to \$ 3,420	
1.0	5,000 to 10,000		4,000 to 7,000		4,000 to 7,000		3,420 to 10,420	
2.0	10,000 to 15,000		7,000 to 10,000		7,000 to 10,000		10,420 to 15,620	
3.0	15,000 to 20,000		10,000 to 13,000		10,000 to 13,000		15,620 to 20,840	
4.0	20,000 to 25,000		13,000 to 16,000		13,000 to 16,000		20,840 to 26,160	
5.0	25,000 to 30,000		16,000 to 19,000		16,000 to 19,000		26,160 to 31,420	
6.0	\$ 30,000 and over		19,000 to 22,000		19,000 to 22,000		31,420 to 36,660	
7.0			22,000 to 25,000		22,000 to 25,000		36,660 to 41,860	
8.0			25,000 to 28,000		25,000 to 28,000		41,860 to 47,120	
9.0			\$ 28,000 and over		28,000 to 31,000		47,120 to 52,360	
10.0					\$ 31,000 and over		52,360 to 57,580	
11.0							\$ 57,580 and over	

Tax Rate	1987-90 ^{f,g}		1991-92 ^h		1993 ⁱ		1994 ^j	
	Taxable Income*		Taxable Income*		Taxable Income*		Taxable Income*	
1.0	Up to \$ 7,300		Up to \$ 8,788		Up to \$ 9,332		Up to \$ 9,444	
2.0	7,300 to 17,300		8,788 to 20,828		9,332 to 22,118		9,444 to 22,384	
4.0	17,300 to 27,300		20,828 to 32,870		22,118 to 34,906		22,384 to 35,324	
6.0	27,300 to 37,900		32,870 to 45,632		34,906 to 48,456		35,324 to 49,038	
8.0	37,900 to 47,900		45,632 to 57,670		48,456 to 61,240		49,038 to 61,974	
9.3	\$ 47,900 and over		57,670 to 200,000		61,240 to 212,380		61,974 to 214,928	
10.0			200,000 to 400,000		212,380 to 424,760		214,928 to 429,858	
11.0			\$ 400,000 and over		\$ 424,760 and over		\$ 429,858 and over	

Tax Rate	1995 ^k	
	Taxable Income*	
1.0	Up to \$ 9,662	
2.0	9,662 to 22,898	
4.0	22,898 to 36,136	
6.0	36,136 to 50,166	
8.0	50,166 to 63,400	
9.3	63,400 to 219,872	
10.0	219,872 to 439,744	
11.0	\$ 439,744 and over	

Footnotes follow this section.

TABLE 1B
Personal Income Tax
SYNOPSIS OF TAX RATES
Single and Married Persons Filing Separately
Taxable Years 1935 - 1995

Tax Rate	1935-42		1943-48 ^a		1949-51		1952-58	
	Taxable Income*		Taxable Income*		Taxable Income*		Taxable Income*	
1.0	Up to \$ 5,000		Up to \$ 10,000		Up to \$ 5,000		Up to \$ 5,000	
2.0	5,000 to 10,000		10,000 to 15,000		5,000 to 10,000		5,000 to 10,000	
3.0	10,000 to 15,000		15,000 to 20,000		10,000 to 15,000		10,000 to 15,000	
4.0	15,000 to 20,000		20,000 to 25,000		15,000 to 20,000		15,000 to 20,000	
5.0	20,000 to 25,000		25,000 to 30,000		20,000 to 25,000		20,000 to 25,000	
6.0	25,000 to 30,000		\$ 30,000 and over		\$ 25,000 and over		\$ 25,000 and over	
7.0	30,000 to 40,000							
8.0	40,000 to 50,000							
9.0	50,000 to 60,000							
10.0	60,000 to 70,000							
11.0	70,000 to 80,000							
12.0	80,000 to 100,000							
13.0	100,000 to 150,000							
14.0	150,000 to 250,000							
15.0	\$ 250,000 and over							

Tax Rate	1959-66 ^c		1967-72 ^d		1973-1985 ^{e,f}		1986 ^f	
	Taxable Income*		Taxable Income*		Taxable Income*		Taxable Income*	
0.0							Up to \$ 1,710	
1.0	Up to \$ 2,500		Up to \$ 2,000		Up to \$ 2,000		1,710 to 5,210	
2.0	2,500 to 5,000		2,000 to 3,500		2,000 to 3,500		5,210 to 7,810	
3.0	5,000 to 7,500		3,500 to 5,000		3,500 to 5,000		7,810 to 10,420	
4.0	7,500 to 10,000		5,000 to 6,500		5,000 to 6,500		10,420 to 13,080	
5.0	10,000 to 12,500		6,500 to 8,000		6,500 to 8,000		13,080 to 15,710	
6.0	12,500 to 15,000		8,000 to 9,500		8,000 to 9,500		15,710 to 18,330	
7.0	\$ 15,000 and over		9,500 to 11,000		9,500 to 11,000		18,330 to 20,930	
8.0			11,000 to 12,500		11,000 to 12,500		20,930 to 23,560	
9.0			12,500 to 14,000		12,500 to 14,000		23,560 to 26,180	
10.0			\$ 14,000 and over		14,000 to 15,500		26,180 to 28,790	
11.0					\$ 15,500 and over		\$ 28,790 and over	

Tax Rate	1987-90 ^{g,h}		1991-92 ^{h,i}		1993 ^j		1994 ^{j,k}	
	Taxable Income*		Taxable Income*		Taxable Income*		Taxable Income*	
1.0	Up to \$ 3,650		Up to \$ 4,394		Up to \$ 4,666		Up to \$ 4,722	
2.0	3,650 to 8,650		4,394 to 10,414		4,666 to 11,059		4,722 to 11,192	
4.0	8,650 to 13,650		10,414 to 16,435		11,059 to 17,453		11,192 to 17,662	
6.0	13,650 to 18,950		16,435 to 22,816		17,453 to 24,228		17,662 to 24,519	
8.0	18,950 to 23,950		22,816 to 28,835		24,228 to 30,620		24,519 to 30,987	
9.3	\$ 23,950 and over		28,835 to 100,000		30,620 to 106,190		30,987 to 107,464	
10.0			100,000 to 200,000		106,190 to 212,380		107,464 to 214,929	
11.0			\$ 200,000 and over		\$ 212,380 and over		\$ 214,929 and over	

Tax Rate	1995 ^l	
	Taxable Income*	
1.0	Up to \$ 4,831	
2.0	4,831 to 11,449	
4.0	11,449 to 18,068	
6.0	18,068 to 25,083	
8.0	25,083 to 31,700	
9.3	31,700 to 109,936	
10.0	109,936 to 219,872	
11.0	\$ 219,872 and over	

Footnotes follow this section.

TABLE 1C
Personal Income Tax
SYNOPSIS OF TAX RATES
Unmarried Head of Household
Taxable Years 1935 - 1995

Tax Rate	1935-42		1943-48 ^a		1949-58		1959-66 ^c	
	Taxable Income*		Taxable Income*		Taxable Income*		Taxable Income*	
1.0	Up to \$ 5,000		Up to \$ 10,000		Up to \$ 5,000		Up to \$ 2,500	
2.0	5,000 to 10,000		10,000 to 15,000		5,000 to 10,000		2,500 to 5,000	
3.0	10,000 to 15,000		15,000 to 20,000		10,000 to 15,000		5,000 to 7,500	
4.0	15,000 to 20,000		20,000 to 25,000		15,000 to 20,000		7,500 to 10,000	
5.0	20,000 to 25,000		25,000 to 30,000		20,000 to 25,000		10,000 to 12,500	
6.0	25,000 to 30,000	\$ 30,000 and over			\$ 25,000 and over		12,500 to 15,000	
7.0	30,000 to 40,000						\$ 15,000 and over	
8.0	40,000 to 50,000							
9.0	50,000 to 60,000							
10.0	60,000 to 70,000							
11.0	70,000 to 80,000							
12.0	80,000 to 100,000							
13.0	100,000 to 150,000							
14.0	150,000 to 250,000							
15.0	\$ 250,000 and over							

Tax Rate	1967-72 ^d		1973 ^e		1974-85 ^{f,i}		1986 ^f	
	Taxable Income*		Taxable Income*		Taxable Income*		Taxable Income*	
0.0							Up to \$ 3,420	
1.0	Up to \$ 3,000		Up to \$ 3,000		Up to \$ 4,000		3,420 to 10,410	
2.0	3,000 to 4,500		3,000 to 4,500		4,000 to 6,000		10,410 to 13,890	
3.0	4,500 to 6,000		4,500 to 6,000		6,000 to 7,500		13,890 to 16,530	
4.0	6,000 to 7,500		6,000 to 7,500		7,500 to 9,000		16,530 to 19,150	
5.0	7,500 to 9,000		7,500 to 9,000		9,000 to 10,500		19,150 to 21,780	
6.0	9,000 to 10,500		9,000 to 10,500		10,500 to 12,000		21,780 to 24,410	
7.0	10,500 to 12,000		10,500 to 12,000		12,000 to 13,500		24,410 to 27,020	
8.0	12,000 to 13,500		12,000 to 13,500		13,500 to 15,000		27,020 to 29,630	
9.0	13,500 to 15,000		13,500 to 15,000		15,000 to 16,500		29,630 to 32,260	
10.0	\$ 15,000 and over		15,000 to 16,500		16,500 to 18,000		32,260 to 34,880	
11.0		\$ 16,500 and over			\$ 18,000 and over			\$ 34,880 and over

Tax Rate	1987-90 ^{f,g}		1991-92 ^{f,h}		1993 ^{f,h}		1994 ^{f,h}	
	Taxable Income*		Taxable Income*		Taxable Income*		Taxable Income*	
1.0	Up to \$ 7,300		Up to \$ 8,789		Up to \$ 9,333		Up to \$ 9,445	
2.0	7,300 to 17,300		8,789 to 20,829		9,333 to 22,118		9,445 to 22,383	
4.0	17,300 to 22,300		20,829 to 26,848		22,118 to 28,510		22,383 to 28,852	
6.0	22,300 to 27,600		26,848 to 33,229		28,510 to 35,286		28,852 to 35,709	
8.0	27,600 to 32,600		33,229 to 39,249		35,286 to 41,679		35,709 to 42,179	
9.3	\$ 32,600 and over		39,249 to 136,115		41,679 to 144,540		42,179 to 146,274	
10.0			136,115 to 272,230		144,540 to 289,081		146,274 to 292,550	
11.0		\$ 272,230 and over			\$ 289,081 and over			\$ 292,550 and over

Tax Rate	1995 ^{f,h}	
	Taxable Income*	
1.0	Up to \$ 9,662	
2.0	9,662 to 22,898	
4.0	22,898 to 29,516	
6.0	29,516 to 36,530	
8.0	36,530 to 43,149	
9.3	43,149 to 149,638	
10.0	149,638 to 299,279	
11.0	\$ 299,279 and over	

Footnotes follow this section.

TABLE 2
Personal Income Tax
PERSONAL AND DEPENDENT EXEMPTIONS
AND STANDARD DEDUCTIONS
Taxable Years 1935-1995

Type	Taxable Year						
	1935-38	1939-42	1943-44 ^a	1945-48 ^b	1949-52 ^c	1953-58 ^d	1959-63 ^e
I. Personal Exemptions							
a. Married Filing Joint and Surviving Spouse	\$ 2,500	\$ 2,500	\$ 3,500	\$ 4,500	\$ 3,500	\$ 3,500	\$ 3,000
b. Married Filing Separate	1,250	1,250	1,750	2,250	1,750	1,750	1,500
c. Single	1,000	1,000	2,000	3,000	2,000	2,000	1,500
d. Head of Household (Unmarried)	2,500	2,500	3,500	4,500	3,500	3,500	3,000
e. Blind (Additional)	-	-	-	-	500	500	600
f. Senior (Additional)	-	-	-	-	-	-	-
g. Estates	1,000	1,000	1,500	1,500	1,000	1,000	1,000
h. Trusts	1,000	100	100	100	100	100	100
II. Dependent Exemption	400	400	400	400	400	400	600
III. Standard Deductions							
a. Married Filing Joint and Surviving Spouse	-	-	-	-	-	-	-
1. Adjusted Gross Income of \$5,000 or more	-	-	-	\$ 300	\$ 300	-	10.0%
2. Adjusted Gross Income of \$10,000 or more	-	-	-	-	-	\$ 600	\$ 1,000
3. Adjusted Gross Income less than \$5,000	-	-	-	-	6.0%	6.0%	-
4. Adjusted Gross Income less than \$10,000	-	-	-	-	-	-	10.0%
b. Head of Household (Unmarried)	-	-	-	-	-	-	-
1. Adjusted Gross Income of \$5,000 or More	-	-	-	\$ 300	\$ 300	\$ 300	\$ 500
2. Adjusted Gross Income less than \$5,000	-	-	-	-	6.0%	6.0%	10.0%
c. Single and Married Filing Separate	-	-	-	-	-	-	-
1. Adjusted Gross Income of \$5,000 or More	-	-	-	\$ 300	\$ 300	\$ 300	\$ 500
2. Adjusted Gross Income less than \$5,000	-	-	-	-	6.0%	6.0%	10.0%

Type	Taxable Year						
	1964-66 ^f	1967 ^g	1968-86 ^{h,j}	1987-92 ^{i,j}	1993 ^j	1994 ^j	1995 ^j
I. Personal Exemptions							
a. Married Filing Joint and Surviving Spouse	\$ 3,000	\$ 50	\$ 50	\$ 102	\$ 128	\$ 130	\$ 132
b. Married Filing Separate	1,500	25	25	51	64	65	66
c. Single	1,500	25	25	51	64	65	66
d. Head of Household (Unmarried)	3,000	50	50	102	64	65	66
e. Blind (Additional)	600	8	8	51	64	65	66
f. Senior (Additional)	-	-	-	51	64	65	66
g. Estates	1,000	10	10	10	10	10	10
h. Trusts	100	1	1	1	1	1	1
II. Dependent Exemption	600	8	8	51	64	65	66
III. Standard Deductions							
a. Married Filing Joint and Surviving Spouse	\$ 1,000	\$ 1,000	\$ 2,000	\$ 3,760	\$ 4,804	\$ 4,862	\$ 4,974
1. Adjusted Gross Income of \$5,000 or more	-	-	-	-	-	-	-
2. Adjusted Gross Income of \$10,000 or more	-	-	-	-	-	-	-
3. Adjusted Gross Income less than \$5,000	-	-	-	-	-	-	-
4. Adjusted Gross Income less than \$10,000	-	-	-	-	-	-	-
b. Head of Household (Unmarried)	\$ 1,000	\$ 1,000	\$ 2,000	\$ 3,760	\$ 4,804	\$ 4,862	\$ 4,974
1. Adjusted Gross Income of \$5,000 or More	-	-	-	-	-	-	-
2. Adjusted Gross Income less than \$5,000	-	-	-	-	-	-	-
c. Single and Married Filing Separate	\$ 500	\$ 500	\$ 1,000	\$ 1,880	\$ 2,402	\$ 2,431	\$ 2,487
1. Adjusted Gross Income of \$5,000 or More	-	-	-	-	-	-	-
2. Adjusted Gross Income less than \$5,000	-	-	-	-	-	-	-

Footnotes follow this section.

TABLE 3
Bank and Corporation
SYNOPSIS OF TAX RATES
1929-1995

Type	Income Year (Calendar Year Basis)							
	1929-32	1933-34	1935-42 ^a	1943-49 ^b	1950-58	1959-66 ^c	1967-71 ^d	1972 ^e
I. General Corporations								
a. Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.6%
b. Minimum Franchise Tax*	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 100	\$ 100	\$ 200
c. Alternative Minimum Tax**	-	-	-	-	-	-	-	-
II. Banks								
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.6%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	7.4%	8.0%	11.0%	11.0%	11.6%
d. Minimum Franchise Tax Rate*	-	-	-	-	-	-	-	-
e. Alternative Minimum Tax **	-	-	-	-	-	-	-	-
III. Other Financial Corporations								
a. General Franchise Tax Rate	2.0%	2.0%	4.0%	3.4%	4.0%	5.5%	7.0%	7.6%
b. Add-on, In-lieu Rate	-	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
c. Composite Rate	2.0%	6.0%	8.0%	7.4%	8.0%	9.5%	11.0%	11.6%
d. Financial Offset***	-	***	***	***	***	***	***	***
e. Minimum Franchise Tax*	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 100	\$ 100	\$ 200
f. Alternative Minimum Tax**	-	-	-	-	-	-	-	-
IV. Corporations subject to Income Tax								
a. Tax Rate*	-	-	-	-	4.0%	5.5%	7.0%	7.6%
b. Alternative Minimum Tax**	-	-	-	-	-	-	-	-

Type	Income Year (Calendar Year Basis)							
	1973 ^{f,g}	1974-79 ^{e,h}	1980-81 ^{i,j}	1982-86 ^h	1987-88 ^{e,h}	1989 ^{e,h}	1990-94 ^{e,h,i}	1995 ^j
I. General Corporations								
a. Tax Rate	8.3%	9.0%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%
b. Minimum Franchise Tax*	\$ 200	\$ 200	\$ 200	\$ 200	\$ 300	\$ 600	\$ 800	\$ 800
c. Alternative Minimum Tax**	0.0%	0.0%	0.0%	0.0%	7.0%	7.0%	7.0%	7.0%
II. Banks								
a. General Franchise Tax Rate	8.3%	9.0%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	4.0%	h	2.0%	h	h	h	h	h
c. Composite Rate	12.3%	h	11.6%	h	h	h	h	h
d. Minimum Franchise Tax Rate*	-	-	\$ 200	\$ 200	\$ 300	\$ 600	\$ 800	\$ 800
e. Alternative Minimum Tax **	-	-	-	-	7.0%	7.0%	7.0%	7.0%
III. Other Financial Corporations								
a. General Franchise Tax Rate	8.3%	9.0%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%
b. Add-on, In-lieu Rate	4.0%	h	2.0%	h	h	h	h	h
c. Composite Rate	12.3%	h	11.6%	h	h	h	h	h
d. Financial Offset***	***	***	***	***	***	***	***	***
e. Minimum Franchise Tax*	\$ 200	\$ 200	\$ 200	\$ 200	\$ 300	\$ 600	\$ 800	\$ 800
f. Alternative Minimum Tax**	-	-	-	-	7.0%	7.0%	7.0%	7.0%
IV. Corporations subject to Income Tax								
a. Tax Rate*	8.3%	9.0%	9.6%	9.6%	9.3%	9.3%	9.3%	9.3%
b. Alternative Minimum Tax**	-	-	-	-	7.0%	7.0%	7.0%	7.0%

Footnotes follow this section.

APPENDIX A

Footnotes

TABLE 1

- * Adjusted gross income less deductions.
 - a A temporary reduction in tax for lower income levels was effected in this period by widening the initial tax rate bracket from \$5,000 to \$10,000. This temporary reduction was renewed in 1945, 1947, and 1948, but was allowed to lapse in 1949. In addition, the maximum rate was reduced from 15% on amounts in excess of \$250,000 to 6% on amounts in excess of \$30,000.
 - b Income splitting on joint returns was first effective in this period. Under this provision, married taxpayers who filed joint returns paid tax using a rate that was the same rate as the rate a single taxpayer would use on the same income. This allowed married taxpayers to file one return, instead of splitting their income and filing separate returns to take advantage of a lower rate.
 - c The tax brackets were narrowed from \$10,000 to \$5,000 for married couples filing jointly and from \$5,000 to \$2,500 for all others. At the same time, the maximum rate was increased from 6% to 7%.
 - d The tax brackets were narrowed and the tax rates were increased to 10%. Taxable income was redefined as adjusted gross income less deductions, rather than adjusted gross income less deductions, personal exemptions, and dependent exemptions (Stats. 1967, Ch. 963).
- A special 10% reduction in tax liabilities with a maximum of \$100 for single individuals and \$200 for married couples filing jointly, was effective for the 1969 taxable year (Stats. 1969, Ch. 1464).
- A forgiveness tax credit of 20% was provided with respect to 1971 taxes, along with the enactment of the withholding and declaration of estimated tax program, effective on January 1, 1972 (Stats. 1971, [First Extraordinary Session] Ch. 1).
- e The maximum tax rate was increased from 10% to 11% (Stats. 1971, [First Extraordinary Session] Ch 1). A special income tax credit ranging from 20% to 100% of the tax liability was effective for the 1973 taxable year (Stats. 1973, Ch. 296).
 - f Tax brackets were indexed at a rate of 5.22% for 1978, 6.88% for 1979, 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and 1985, and 3.5% for 1986. Indexing was suspended for 1987. The brackets were set by AB 53 (Stats. 1987, Ch. 1138). For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, 2.5% for 1993, 1.2% for 1994, and 2.3% for 1995. Indexing reflects the June to June change in the California Consumer Price Index less 3% for 1978 and 1979 and full indexing for 1980 and subsequent years (Stats. 1978, Ch. 569).
 - g The maximum tax rate was lowered from 11% to 9.3% effective for the 1987 taxable year. The number of tax brackets was reduced from eleven to six. Also, the preference tax was replaced with a 7% alternative minimum tax (Stats. 1987, Ch. 1138).
 - h A 10% and an 11% tax rate were added, increasing the maximum tax rate from 9.3%, effective for the 1991 through 1995 taxable years (Stats. 1991, Ch. 117).
 - i The tax brackets were eased for heads of household effective with the 1974 taxable year (Stats. 1973, Ch. 1180).

APPENDIX A
Footnotes
TABLE 2

- a Temporary wartime provisions, enacted in 1943, increased the exemptions of individuals by \$1,000 and estates by \$500.
- b Additional temporary wartime provisions, enacted in 1945, increased the personal exemptions by another \$1,000. A standard deduction in lieu of itemized nonbusiness deductions was introduced at that time. The standard deduction was 6% of adjusted gross income less dependent exemptions when the taxpayer used the tax from the "optional tax table" or \$300 when the taxpayer filed a separate return and was ineligible to use the optional tax table and chose not to itemize deductions.
- c The temporary personal exemption increase enacted in 1945 lapsed. An additional \$500 was allowed to a blind taxpayer or spouse.
- d The filing of joint returns was made more attractive in this period. For couples with a combined income of \$10,000 or more, the standard deduction was raised from \$300 to \$600.
- e Personal exemptions were reduced by \$500, dependent exemptions were increased by \$200, and blind exemptions were increased by \$100. The standard deduction was increased from 6% to 10% of adjusted gross income less dependent and blind exemptions when the taxpayer used the tax from the "optional tax table" rather than the tax rate schedule. For persons ineligible to use the optional tax table (i.e., married couples with adjusted gross income of \$5,000 or more), the standard deduction was increased to \$1,000 for married couples filing jointly and to \$500 for all others.
- f A flat standard deduction of \$1,000 for married couples filing jointly and unmarried heads of household and a standard deduction of \$500 for all other individuals regardless of the amount of adjusted gross income was substituted for the 10% standard deduction in the prior law. Beginning in 1966, taxpayers who were nonresidents for any part of the year were required to prorate their personal exemptions, dependent exemptions, and their standard deduction.
- g Tax credits for personal and dependent exemptions were substituted for deductions (Stats. 1967, Ch. 1479).
- h The flat standard deduction was increased to \$2,000 for married couples filing jointly and unmarried heads of household and to \$1,000 for single persons (Stats. 1968, [First Extraordinary Session] Ch. 1). The \$50 exemption for heads of household includes the first qualifying dependent; the exemption for each dependent thereafter is \$8.
- i Legislation passed in 1987 that changed the personal exemption credits and reestablished preset standard deductions (Stats. 1987, Ch. 1138). A limitation on itemized deductions and a phase out of personal exemptions for persons with high income were added (Stats. 1991, Ch. 117).
- j These amounts are indexed for 1978 and 1979 above a minimum 3% and future years by the California Consumer Price Index change from June to June (Stats. 1978, Ch. 569). The rate was 17.33% for 1980, 8.26% for 1981, 9.32% for 1982, -1.2% for 1983, 4.6% for 1984 and 1985, and 3.5% for 1986. For taxable year 1987 indexing was suspended. The standard deductions and personal exemptions were legislatively set (Stats. 1987, Ch. 1138). For 1988, indexing was reestablished at 4.6%. Indexing was 5.3% for 1989, 4.8% for 1990, 4.3% for 1991, 3.6% for 1992, 2.5% for 1993, 1.2% for 1994, and 2.3% for 1995.

APPENDIX A

Footnotes

TABLE 3

- a In 1936, the bank and corporation franchise tax was extended to public utilities, which previously had not been taxed on gross receipts.
- b Temporary provisions enacted during World War II reduced the franchise tax rate by 15%. This temporary reduction, which commenced with December 31, 1943 income year returns, was renewed in 1945, 1947, and 1949, but was allowed to lapse in 1949 with income years ending on or before November 20, 1949.
- c The tax rate increase was effective for income earned on or after January 1, 1959. The minimum franchise tax increased to \$100 and was subsequently reduced to \$25 for credit unions with \$20,000 or less gross income, and for gold mining companies inactive since 1950.
- d The tax rate increase was effective for income earned on or after January 1, 1967.
- e The tax rate increase was effective for income years ending after December 31, 1971. The minimum tax increased from \$100 to \$200 (Stats. 1971, [First Extraordinary Session] Ch. 1).
- f The general corporation tax rate was increased from 7.6% on July 1, 1973, to reach the full 9%, on a monthly prorated basis with income years ending June 30, 1974, and thereafter. For 1973 calendar year corporations, the general tax rate was 8.3% and the bank and financial tax rate was 12.3% (Stats. 1972, Ch. 1406). The general tax rate was increased from 9% to 9.6% on January 1, 1980, to reach the full 9.6% on a monthly prorated basis with income years ending December 31, 1980, and thereafter (Stats 1979, Ch. 1150).
- g The tax rate was decreased from 9.6% to 9.3% operative for income years beginning on or after January 1, 1987. The minimum franchise tax was increased from \$200 to \$300 for income years beginning after December 31, 1986, to \$600 for income years beginning after December 31, 1988 and \$800 for income years beginning after December 31, 1989 (Stats. 1987, Ch. 1139). For income years beginning on or after January 1, 1990, credit unions were no longer required to pay minimum franchise tax (Stats. 1989, Ch. 1222).
- h The computed in lieu rate dropped below the maximum 4% for these years: 1974 = 3.707%; 1975 = 3.978%; 1976 = 3.772%; 1977 = 3.425%; 1978 = 2.730%; 1979 = 1.633%; 1982 and 1983 = 1.307%; 1984 = 1.330%; 1985 = 1.220%; 1986 = 1.458%; 1987 = 1.344%; 1988 = 1.368%; 1989, 1990 and 1991 = 1.441%; 1992 = 1.707%; 1993 = 1.807%.
- i The in lieu rate was set statutorily at 2% for income years ending in 1980 and 1981 (Stats. 1979, Ch. 1150), and for income years 1994 and 1995 (Stats. 1993, Ch. 31).
- * The minimum franchise tax does not apply to corporations subject to the income tax rather than the franchise tax. Banks were exempted from the minimum franchise tax until 1980.
- ** Replaced the preference tax with an alternative minimum tax effective for income years beginning on or after January 1, 1987 (Stats. 1987, Ch. 1139).
- *** Since nonbank financials, such as savings and loan associations, pay local taxes and fees from which banks are exempted, they are entitled to offset their state tax by the amount of these local levies as long as the effective net tax rate does not drop below the general corporation tax rate. Beginning in 1981, however, these nonbank financials received the same protection from local levies as banks, which eliminated their offset (Stats. 1979, Ch. 1150).

Appendix B: Personal Income Tax 1995 Taxable Year

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TABLE 1³
 Personal Income Tax Statistics
 COMPARISON BY TAXABLE YEARS
 1940 Through 1995 Taxable Years

Year	Number of Returns	Adjusted Gross Income ¹	Taxable Income ⁴	Total Tax Liability ⁵
1995	12,084,643	\$ 467,992,413,421	\$ 381,782,143,895	\$ 18,155,801,145
1994	11,926,987	439,333,822,548	356,109,978,823	16,217,010,478
1994	11,926,987	446,279,486,168	362,084,708,804	16,634,661,710
1993	11,929,840	441,688,924,003	353,006,086,588	15,933,690,353
1992	12,784,378	444,812,210,915	352,610,596,182	15,981,702,937
1991	12,889,953	437,779,859,470	343,689,284,242	15,284,423,241
1990	12,862,587	438,977,362,773	350,808,722,012	15,626,821,638
1989	12,580,509	418,396,134,507	336,663,742,693	15,092,856,811
1989	13,574,087	475,432,559,285	384,573,674,627	16,053,885,259
1988	13,184,346	425,656,202,922	356,204,568,884	15,048,753,047
1987	12,649,850	382,328,605,129	316,237,048,512	12,872,148,386
1986	12,241,172	340,363,750,192	266,290,027,097	12,586,418,855
1985	11,857,200	306,005,694,459	240,023,247,931	10,636,087,730
1984	11,630,329	290,103,630,395	229,858,626,759	9,817,265,664
1983	10,950,080	244,257,461,796	188,843,750,990	8,424,611,422
1982	10,721,424	224,864,257,752	175,605,696,681	7,240,834,538
1981	10,661,919	209,941,951,085	165,129,794,432	6,774,149,612
1980	10,335,674	189,296,754,718	150,455,415,513	6,205,907,550
1979	10,190,263	169,787,241,739	136,691,943,954	5,973,284,386
1978	9,448,710	149,103,645,736	119,658,732,974	4,174,010,707
1977	8,989,797	132,780,575,587	105,756,244,982	4,224,600,738
1976	8,620,249	115,605,335,767	91,731,546,822	3,359,556,988
1975	8,124,290	101,597,846,338	80,476,279,933	2,758,812,903
1974	7,929,997	93,727,065,161	73,916,530,370	2,360,763,630
1973	7,490,292	85,533,831,592	66,863,680,268	1,536,631,957
1972	6,972,468	78,371,547,573	60,904,374,504	1,691,312,440
1971	5,690,817	67,784,603,132	52,618,642,609	1,132,505,465
1970	5,554,362	63,189,993,017	49,434,450,840	1,212,386,611
1969	5,586,849	60,874,377,105	47,983,889,281	1,088,914,303
1968	5,334,038	56,636,453,088	44,663,418,826	1,061,700,536
1967	5,449,456	52,827,614,314	43,252,693,095	947,644,969
1966	5,445,732	48,692,542,311	23,442,014,593	478,756,378
1965	5,167,529	45,234,005,608	21,088,900,269	432,886,449
1964	4,981,588	42,133,397,507	19,411,711,965	391,744,625
1963	4,851,770	38,835,003,005	17,382,195,763	338,006,936
1962	4,558,688	35,878,383,083	15,833,652,013	304,396,656
1961	4,454,831	33,581,594,325	14,624,976,601	290,676,930
1960	4,239,099	31,234,014,596	13,337,515,726	256,450,535
1959	4,008,723	29,612,426,090	12,723,307,940	250,566,812
1958	3,489,680	25,501,828,925	10,131,417,970	148,549,825
1957	3,384,328	24,069,835,748	9,433,007,532	139,642,872
1956	3,218,105	22,482,156,836	8,788,488,254	135,477,815
1955	2,920,321	19,757,447,745	7,561,804,730	120,093,851
1954	2,626,855	17,113,383,847	6,406,123,525	99,653,179
1953	2,410,122	15,556,088,624	5,784,655,412	89,049,281
1952	2,252,317	13,927,890,159	b	85,108,713
1951	1,984,716	11,577,191,801	b	81,051,828
1950	1,584,514	9,238,315,755	b	73,222,657
1949	1,421,847	7,891,220,000	b	56,553,330
1948	836,932	5,910,851,000	b	47,452,061
1947	784,709	5,323,211,000	b	45,424,549
1946	735,457	5,188,840,000	b	49,376,994
1945	663,710	4,726,955,000	b	43,380,443
1944	1,014,851	5,691,494,000	b	45,386,790
1943	1,088,940	5,581,474,000	b	39,320,186
1942	1,197,700	4,571,110,000	b	43,025,728
1941	939,069	3,266,219,000	b	28,727,574
1940	778,514	2,545,627,000	b	19,237,738

Footnotes follow this section.

TABLE 2^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME
1992 Through 1995 Taxable Years

Adjusted Gross Income Class	NUMBER OF RETURNS							
	1992 Taxable Year		1993 Taxable Year		1994 Taxable Year		1995 Taxable Year	
	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total	Number	Percent of Total
Under \$ 5,000	1,817,478	14.2	1,290,373	10.8	1,261,860	10.6	1,282,366	10.6
5,000 to 9,999	1,593,415	12.5	1,437,299	12.0	1,427,318	12.0	1,417,806	11.7
10,000 to 14,999	1,450,344	11.3	1,310,240	11.0	1,347,029	11.3	1,408,300	11.7
15,000 to 19,999	1,142,651	8.9	1,119,927	9.4	1,105,083	9.3	1,190,756	9.9
20,000 to 24,999	988,788	7.7	953,512	8.0	980,763	8.2	998,804	8.3
25,000 to 29,999	838,335	6.6	849,361	7.1	849,705	7.1	831,253	6.9
30,000 to 39,999	1,346,966	10.5	1,305,679	10.9	1,274,017	10.7	1,279,207	10.6
40,000 to 49,999	1,046,441	8.2	997,933	8.4	1,005,817	8.4	955,096	7.9
50,000 to 99,999	2,025,818	15.8	2,107,150	17.7	2,083,308	17.5	2,040,881	16.9
\$100,000 and over	534,142	4.2	558,366	4.7	592,086	5.0	680,174	5.6
Totals	12,784,378	100.0	11,929,840	100.0	11,926,987	100.0	12,084,643	100.0
Adjusted Gross Income Class	ADJUSTED GROSS INCOME IN THOUSANDS							
	1992 Taxable Year		1993 Taxable Year		1994 Taxable Year		1995 Taxable Year	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under \$ 5,000	\$ -737,126	-0.2	\$ -3,635,222	-0.8	\$ -6,744,643	-1.5	\$ -4,281,878	-0.9
5,000 to 9,999	12,019,942	2.7	10,837,554	2.5	10,628,195	2.4	10,659,559	2.3
10,000 to 14,999	17,985,722	4.0	16,377,546	3.7	16,596,987	3.8	17,559,697	3.8
15,000 to 19,999	19,911,772	4.5	19,568,110	4.4	19,196,860	4.4	20,699,917	4.4
20,000 to 24,999	22,181,247	5.0	21,345,647	4.8	21,888,484	5.0	22,403,885	4.8
25,000 to 29,999	22,994,096	5.2	23,236,506	5.3	23,084,669	5.3	22,813,897	4.9
30,000 to 39,999	46,953,587	10.6	45,302,750	10.3	44,158,201	10.1	44,500,661	9.5
40,000 to 49,999	46,795,803	10.5	44,702,736	10.1	44,735,772	10.2	42,716,557	9.1
50,000 to 99,999	137,971,816	31.0	143,169,603	32.4	142,262,739	32.4	139,884,039	29.9
\$100,000 and over	118,737,320	26.7	120,783,694	27.3	123,526,557	28.1	151,036,080	32.3
Totals	\$ 444,814,179	100.0	\$ 441,688,924	100.0	\$ 439,333,821	100.0	\$ 467,992,413	100.0
Adjusted Gross Income Class	TOTAL TAX LIABILITY IN THOUSANDS							
	1992 Taxable Year		1993 Taxable Year		1994 Taxable Year		1995 Taxable Year	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under \$ 5,000	\$ 4,580	0.0	\$ 15,884	0.1	\$ 9,259	0.1	\$ 12,016	0.1
5,000 to 9,999	13,695	0.1	12,736	0.1	10,894	0.1	13,220	0.1
10,000 to 14,999	58,794	0.4	51,617	0.3	47,627	0.3	55,225	0.3
15,000 to 19,999	136,198	0.9	120,281	0.8	124,058	0.8	117,930	0.6
20,000 to 24,999	231,920	1.5	223,539	1.4	232,393	1.4	220,130	1.2
25,000 to 29,999	334,138	2.1	342,083	2.1	324,649	2.0	316,358	1.7
30,000 to 39,999	916,059	5.7	851,086	5.3	869,835	5.4	829,883	4.6
40,000 to 49,999	1,146,334	7.2	1,066,990	6.7	1,072,615	6.6	1,040,150	5.7
50,000 to 99,999	4,643,808	29.1	4,757,058	29.9	4,880,380	30.1	4,780,118	26.3
\$100,000 and over	8,496,377	53.2	8,492,416	53.3	8,645,301	53.3	10,770,773	59.3
Totals	\$ 15,981,903	100.0	\$ 15,933,690	100.0	\$ 16,217,012	100.0	\$ 18,155,801	100.0

Footnotes follow this section.

TABLE 3¹
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS - PERCENTAGES CUMULATED
State Totals - 1995 Taxable Year

Adjusted Gross Income Class	Number	Returns		Adjusted Gross Income ¹		Taxable Income ⁴		Total Tax Liability ⁵			
		Percent of Total	Percent Cumulative	Amount (Thousands)	Percent of Total	Amount (Thousands)	Percent of Total	Amount (Thousands)	Percent of Total		
Negative	126,481	1.0	1.0	\$ 7,346,975	1.6	\$ 2,942	0.0	\$ 6,433	0.0		
Zero	1,795	0.0	1.1	2.5	0.0	0.0	0.0	180	0.0		
\$ 1	10	999	178,192	1.5	75,749	0.0	0.0	0.0	0.0		
1,000	10	1,999	221,317	1.8	4,4	324,374	0.1	29,086	0.0		
2,000	10	2,999	221,887	1.8	6.2	548,846	0.1	57,054	0.0		
3,000	10	3,999	267,575	2.2	8.4	931,103	0.2	205,822	0.1		
4,000	10	4,999	245,119	2.2	10.6	1,185,026	0.3	350,966	0.1		
5,000	10	5,999	272,264	2.3	12.9	1,502,138	0.3	597,485	0.2		
6,000	10	6,999	286,141	2.4	15.2	1,857,802	0.4	853,197	0.2		
7,000	10	7,999	283,940	2.3	17.6	2,132,595	0.5	1,086,806	0.3		
8,000	10	8,999	301,425	2.5	20.1	2,558,535	0.6	1,408,504	0.4		
9,000	10	9,999	274,036	2.3	22.3	2,608,489	0.6	1,552,180	0.4		
10,000	10	10,999	291,069	2.4	24.8	3,047,875	0.7	2.0	1,866,301	0.5	
11,000	10	11,999	275,408	2.3	27.0	3,160,466	0.7	2.7	1,977,107	0.5	
12,000	10	12,999	292,501	2.4	29.5	3,659,426	0.8	3.5	2,482,237	0.7	
13,000	10	13,999	275,465	2.3	31.7	3,714,839	0.8	4.3	2,474,809	0.6	
14,000	10	14,999	273,857	2.3	34.0	3,971,091	0.8	5.1	2,776,902	0.7	
15,000	10	15,999	267,337	2.2	36.2	4,139,496	0.9	6.0	2,898,233	0.8	
16,000	10	16,999	238,752	2.0	38.2	4,938,791	0.8	6.8	2,806,326	0.7	
17,000	10	17,999	252,243	2.1	40.3	4,408,766	0.9	7.8	3,230,543	0.8	
18,000	10	18,999	212,391	1.8	42.0	3,925,552	0.8	8.6	2,872,379	0.8	
19,000	10	19,999	220,033	1.8	43.9	4,287,313	0.9	9.5	3,134,843	0.8	
20,000	10	20,999	213,806	1.8	45.6	4,380,653	0.9	10.5	3,291,777	0.9	
21,000	10	21,999	197,953	1.6	47.3	4,252,079	0.9	11.4	3,218,540	0.8	
22,000	10	22,999	202,992	1.7	48.9	4,563,038	1.0	12.4	3,456,005	0.9	
23,000	10	23,999	202,422	1.7	50.6	4,760,695	1.0	13.4	3,640,561	1.0	
24,000	10	24,999	181,631	1.5	52.1	4,447,421	1.0	14.3	3,410,183	0.9	
25,000	10	25,999	174,625	1.4	53.6	4,450,345	1.0	15.3	3,498,149	0.9	
26,000	10	26,999	165,880	1.4	54.9	4,393,934	0.9	16.2	3,419,566	0.9	
27,000	10	27,999	172,652	1.4	56.4	4,749,180	1.0	17.2	3,706,923	1.0	
28,000	10	28,999	167,295	1.4	57.7	4,772,494	1.0	18.2	3,735,196	1.0	
29,000	10	29,999	150,801	1.2	59.0	4,447,944	1.0	19.2	3,538,217	0.9	
30,000	10	30,999	143,799	1.2	60.2	4,382,880	0.9	20.1	3,490,979	0.9	
31,000	10	31,999	139,750	1.2	61.3	4,400,574	0.9	21.1	3,454,800	0.9	
32,000	10	32,999	142,644	1.2	62.5	4,636,981	1.0	22.1	3,673,606	1.0	
33,000	10	33,999	30,342	1.1	63.6	4,305,357	0.9	23.0	3,430,231	0.9	
34,000	10	34,999	121,611	1.0	64.6	4,193,971	0.9	23.9	3,332,244	0.9	
35,000	10	35,999	20,010	1.0	65.6	4,238,090	0.9	24.8	3,319,431	0.9	
36,000	10	36,999	118,418	1.0	66.6	4,323,566	0.9	25.7	3,455,334	0.9	
37,000	10	37,999	131,564	1.1	67.7	4,921,503	1.1	26.8	3,924,972	1.0	
38,000	10	38,999	120,543	1.0	68.7	4,641,175	1.0	27.8	3,651,972	1.0	
39,000	10	39,999	110,526	0.9	69.6	4,366,561	0.9	28.7	3,483,157	0.9	
40,000	10	49,999	955,096	7.9	77.5	42,716,557	9.1	37.8	34,234,986	9.0	
50,000	10	59,999	709,139	5.9	83.4	46,1	46.1	30,973,342	8.1		
60,000	10	69,999	500,875	4.1	87.5	32,440,096	6.9	53.1	26,051,238	6.8	
70,000	10	79,999	366,247	3.0	90.5	27,350,291	5.8	58.9	22,032,145	5.8	
80,000	10	89,999	269,169	2.2	92.8	22,799,323	4.9	63.8	18,406,212	4.8	
90,000	10	99,999	195,451	1.6	94.4	18,508,040	4.0	67.7	14,955,190	3.9	
100,000	10	149,999	394,399	3.5	97.6	46,849,907	10.0	77.7	38,508,196	10.1	
150,000	10	199,999	122,911	1.0	98.7	21,095,855	4.5	82.2	17,764,578	4.7	
200,000	10	299,999	84,725	0.7	99.4	20,331,238	4.3	86.6	17,523,535	4.6	
300,000	10	399,999	31,027	0.3	99.6	10,676,296	2.3	88.9	9,525,647	2.5	
400,000	10	499,999	14,500	0.1	99.7	6,455,939	1.4	90.3	5,890,077	1.5	
500,000	10	999,999	21,027	0.2	99.9	14,030,170	3.0	93.2	12,106,446	3.4	
\$ 1,000,000 and over	11,585	0.1	100.0	31,592,675	6.8	100.0	30,014,542	7.9	100.0	3,094,888	17.0
Total	12,084,643	100.0	100.0	\$ 467,992,413	100.0	100.0	\$ 381,782,144	100.0	100.0	\$ 18,155,801	100.0

TABLE 4A²
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
State Totals - 1995 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California ³ Adjustments (Thousands)	California ¹ AGI (Thousands)	California ² Deductions (Thousands)	Taxable ⁴ Income (Thousands)	Total ⁵ Tax Liability (Thousands)
	All	Taxable						
Negative Zero	126,481 1,795	3,018 36	\$ -9,490,148 27,374	\$ 2,143,172 -27,374	\$ -7,346,975 -	\$ 1,666,709 7,687	-	\$ 6,433 180
\$ 1 to 999	178,192	18,790	264,470	-188,722	75,749	528,592	\$ 2,942	171
1,000 to 1,999	221,317	45,462	396,506	-72,132	324,374	536,130	29,086	590
2,000 to 2,999	221,887	64,315	645,471	-96,626	548,846	641,141	57,064	1,107
3,000 to 3,999	267,575	79,417	1,048,383	-117,280	931,103	879,810	205,822	1,429
4,000 to 4,999	265,119	55,963	1,305,157	-120,132	1,185,026	939,528	350,966	2,106
5,000 to 5,999	272,264	52,538	1,622,293	-120,156	1,502,138	971,715	597,485	1,718
6,000 to 6,999	286,141	34,483	1,971,686	-113,884	1,857,802	1,094,549	853,197	2,157
7,000 to 7,999	283,940	33,100	2,223,100	-90,505	2,132,595	1,114,894	1,086,806	1,791
8,000 to 8,999	301,425	103,121	2,666,391	-107,857	2,558,535	1,221,172	1,408,504	2,990
9,000 to 9,999	274,036	119,473	2,756,817	-148,328	2,608,489	1,122,977	1,552,180	4,565
10,000 to 10,999	291,069	104,901	3,162,468	-114,592	3,047,875	1,222,833	1,866,301	6,741
11,000 to 11,999	275,408	105,853	3,291,429	-124,964	3,166,466	1,229,004	1,977,107	7,398
12,000 to 12,999	292,501	149,067	3,754,704	-95,277	3,659,426	1,214,504	2,482,237	12,212
13,000 to 13,999	275,465	125,534	3,831,664	-116,825	3,714,839	1,306,995	2,474,809	11,876
14,000 to 14,999	273,857	138,907	4,084,113	-113,022	3,971,091	1,269,469	2,776,902	16,997
15,000 to 15,999	267,337	114,784	4,241,587	-102,091	4,139,496	1,276,230	2,898,233	17,392
16,000 to 16,999	238,752	122,593	4,038,944	-100,154	3,938,791	1,139,937	2,806,736	19,663
17,000 to 17,999	252,243	141,208	4,412,036	-3,270	4,408,766	1,183,372	3,230,543	23,137
18,000 to 18,999	212,391	134,143	3,994,735	-69,183	3,925,552	1,088,819	2,872,379	26,593
19,000 to 19,999	220,033	130,091	4,385,793	-98,481	4,287,313	1,294,988	3,134,843	31,145
20,000 to 20,999	213,806	153,603	4,481,325	-100,671	4,380,653	1,117,407	3,291,777	35,863
21,000 to 21,999	197,953	133,516	4,356,662	-104,583	4,252,079	1,060,194	3,218,540	38,374
22,000 to 22,999	202,992	144,227	4,685,869	-122,831	4,563,038	1,116,226	3,456,005	43,334
23,000 to 23,999	202,422	163,279	4,858,992	-98,297	4,760,695	1,130,226	3,640,561	51,009
24,000 to 24,999	181,631	153,377	4,453,141	-5,720	4,447,421	1,059,366	3,410,183	51,550
25,000 to 25,999	174,625	147,754	4,580,070	-129,726	4,450,345	953,462	3,498,149	54,746
26,000 to 26,999	165,880	140,707	4,501,603	-107,669	4,393,934	984,118	3,419,566	56,253
27,000 to 27,999	172,652	151,046	4,888,287	-139,107	4,749,180	1,050,837	3,706,923	67,644
28,000 to 28,999	167,295	148,481	4,906,413	-133,918	4,772,494	1,041,866	3,735,196	65,588
29,000 to 29,999	150,801	136,302	4,546,540	-98,596	4,447,944	910,777	3,538,217	72,127
30,000 to 30,999	143,799	131,010	4,646,202	-263,322	4,382,880	897,052	3,490,979	72,578
31,000 to 31,999	139,750	128,481	4,561,139	-160,565	4,400,574	968,671	3,454,800	75,143
32,000 to 32,999	142,644	131,308	4,792,179	-155,198	4,636,981	977,329	3,673,606	81,317
33,000 to 33,999	130,342	121,570	4,479,369	-114,012	4,365,357	936,257	3,430,231	74,126
34,000 to 34,999	121,611	116,490	4,350,130	-156,159	4,193,971	864,226	3,332,244	76,862
35,000 to 35,999	120,010	112,733	4,407,569	-149,478	4,258,090	939,015	3,319,431	72,546
36,000 to 36,999	118,418	112,913	4,451,096	-127,530	4,323,566	873,937	3,455,334	85,004
37,000 to 37,999	131,564	125,968	5,114,921	-183,416	4,931,505	1,007,655	3,924,972	100,205
38,000 to 38,999	120,543	114,299	4,824,288	-183,114	4,641,175	1,006,717	3,651,997	98,812
39,000 to 39,999	110,526	108,344	4,562,037	-195,475	4,366,561	885,283	3,483,157	93,289
40,000 to 49,999	955,096	937,735	44,159,013	-1,442,456	42,716,557	8,524,261	34,234,986	1,040,150
50,000 to 59,999	709,139	701,870	39,814,115	-1,027,846	38,786,268	7,837,701	30,973,342	1,087,853
60,000 to 69,999	500,875	497,207	33,244,919	-804,822	32,440,096	6,395,879	26,051,238	1,018,725
70,000 to 79,999	366,247	364,804	27,907,326	-557,035	27,350,291	5,322,429	22,032,145	980,740
80,000 to 89,999	269,169	268,385	23,202,458	-403,135	22,799,323	4,402,476	18,406,212	899,689
90,000 to 99,999	195,451	194,599	18,835,892	-327,833	18,508,060	3,556,957	14,955,190	793,112
100,000 to 149,999	394,399	393,540	47,549,324	-699,417	46,849,907	8,360,438	38,508,196	2,401,056
150,000 to 199,999	122,911	122,601	21,383,809	-287,954	21,095,855	3,344,095	17,764,578	1,287,752
200,000 to 299,999	84,725	84,546	20,500,938	-169,700	20,331,238	2,826,982	17,523,535	1,400,796
300,000 to 399,999	31,027	30,970	10,681,707	-5,411	10,676,296	1,161,716	9,525,647	824,097
400,000 to 499,999	14,500	14,453	6,480,422	-24,483	6,455,939	567,977	5,890,077	524,851
500,000 to 999,999	21,027	20,944	14,143,549	-113,379	14,030,170	934,706	13,106,446	1,237,333
1,000,000 to 1,999,999	7,351	7,316	10,008,765	-35,390	9,973,375	488,164	9,489,221	951,888
2,000,000 to 2,999,999	1,870	1,863	4,434,994	56,847	4,491,841	217,064	4,276,108	441,969
3,000,000 to 3,999,999	837	834	2,924,068	-30,467	2,893,601	153,623	2,740,979	283,613
4,000,000 to 4,999,999	411	409	1,844,286	-18,599	1,825,687	100,214	1,727,440	180,955
\$ 5,000,000 and over	1,116	1,113	12,537,577	-125,406	12,412,171	643,412	11,780,795	1,236,463
Total	12,084,643	8,195,394	\$ 476,735,970	\$ -8,743,556	\$ 467,992,413	\$ 97,569,768	\$ 381,782,144	\$ 18,155,801

Footnotes follow this section.

TABLE 4A (continued)^a
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1995 Taxable Year

Adjusted Gross Income Class	Wages and Salaries		Taxable Interest		Taxable Dividends		Taxable Pensions and Annuities	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	37,102 1,794	\$ 913,040 15,794	89,651 121	\$ 876,449 134	38,936 36	\$ 196,371 24	15,519 86	\$ 174,954 180
\$ 1 to 999	99,071	289,340	77,725	119,693	36,977	35,255	5,966	37,596
1,000 to 1,999	162,521	257,367	86,674	64,696	39,104	29,114	7,334	16,478
2,000 to 2,999	181,236	488,896	73,200	59,236	32,284	34,105	7,729	17,915
3,000 to 3,999	217,605	788,284	78,239	67,571	31,383	40,915	17,219	45,026
4,000 to 4,999	219,345	983,719	79,408	58,684	17,199	14,611	17,319	42,501
5,000 to 5,999	223,982	1,225,047	85,597	88,148	26,329	39,256	14,738	80,718
6,000 to 6,999	225,305	1,375,146	95,729	139,902	31,385	35,660	22,578	87,863
7,000 to 7,999	231,270	1,637,220	90,325	83,904	35,759	60,674	25,562	147,947
8,000 to 8,999	223,704	1,855,221	104,626	113,322	35,933	66,867	33,166	182,181
9,000 to 9,999	208,313	1,964,933	120,499	150,352	26,181	40,834	37,865	295,880
10,000 to 10,999	218,172	2,179,899	101,428	208,203	43,388	106,638	48,181	275,672
11,000 to 11,999	215,519	2,336,959	110,530	144,462	29,406	66,005	51,721	425,549
12,000 to 12,999	225,938	2,716,190	111,464	220,287	42,057	57,695	43,156	353,224
13,000 to 13,999	207,072	2,612,721	112,869	265,271	40,394	71,357	52,313	425,628
14,000 to 14,999	210,285	2,894,370	124,943	230,883	30,267	76,403	58,709	591,879
15,000 to 15,999	207,027	3,058,126	98,624	167,961	29,485	78,613	47,408	437,338
16,000 to 16,999	192,842	2,983,180	91,539	173,826	25,625	91,535	28,244	264,022
17,000 to 17,999	203,733	3,299,566	112,259	253,469	33,827	129,148	45,844	460,872
18,000 to 18,999	173,727	3,026,255	103,215	230,056	27,283	73,863	41,157	382,360
19,000 to 19,999	180,148	3,440,021	107,963	200,873	37,801	103,936	35,833	389,501
20,000 to 20,999	177,054	3,451,258	99,541	199,058	32,280	68,297	36,070	390,377
21,000 to 21,999	161,144	3,276,976	95,675	171,128	30,321	94,977	39,242	506,022
22,000 to 22,999	162,840	3,504,789	107,973	217,304	35,713	120,144	37,502	432,914
23,000 to 23,999	166,829	3,775,978	104,596	184,095	33,321	103,267	33,203	410,880
24,000 to 24,999	149,059	3,413,971	100,746	198,629	32,517	64,231	35,839	520,729
25,000 to 25,999	139,790	3,329,449	97,010	212,982	35,832	94,280	34,851	500,391
26,000 to 26,999	139,346	3,516,204	86,042	187,857	27,882	64,579	28,026	363,768
27,000 to 27,999	143,216	3,651,995	111,914	198,229	39,851	111,356	33,954	493,146
28,000 to 28,999	141,105	3,811,621	93,318	181,174	35,882	94,361	28,527	428,749
29,000 to 29,999	130,342	3,653,911	88,095	177,631	27,854	80,335	23,805	360,458
30,000 to 30,999	122,366	3,547,499	88,532	184,415	25,579	72,288	24,853	344,805
31,000 to 31,999	120,229	3,588,136	85,998	153,718	29,081	78,894	24,409	320,958
32,000 to 32,999	124,195	3,821,559	84,385	173,095	27,401	75,428	22,857	359,918
33,000 to 33,999	110,949	3,514,728	83,845	154,169	26,163	76,072	21,111	326,716
34,000 to 34,999	106,198	3,454,791	77,622	134,894	26,264	58,895	22,550	333,376
35,000 to 35,999	99,574	3,262,686	85,409	142,606	30,189	76,832	24,309	433,372
36,000 to 36,999	101,071	3,371,627	82,119	172,226	29,134	93,632	22,550	348,359
37,000 to 37,999	115,856	4,086,737	87,458	179,523	31,194	85,769	24,515	384,155
38,000 to 38,999	107,972	3,843,268	83,752	161,205	28,226	58,415	21,104	336,743
39,000 to 39,999	98,390	3,608,536	76,892	134,110	26,757	66,925	22,074	366,925
40,000 to 49,999	854,405	35,544,175	706,977	1,346,639	249,197	718,512	165,684	2,810,344
50,000 to 59,999	641,677	32,516,659	584,693	1,024,496	223,865	608,507	126,110	2,121,542
60,000 to 69,999	453,583	27,108,282	427,585	958,708	175,046	508,517	87,490	1,626,438
70,000 to 79,999	335,029	23,038,780	327,118	690,297	154,022	461,874	66,434	1,208,776
80,000 to 89,999	246,033	18,875,378	243,604	615,450	121,061	400,717	49,672	1,008,383
90,000 to 99,999	178,564	15,435,104	183,053	501,211	93,878	322,779	34,486	642,610
100,000 to 149,999	354,274	36,002,554	373,120	1,499,542	225,109	1,035,211	73,331	1,658,305
150,000 to 199,999	104,710	14,368,669	116,983	822,452	82,414	557,783	19,892	557,837
200,000 to 299,999	69,832	12,614,313	82,104	854,183	63,377	619,629	13,522	429,022
300,000 to 399,999	25,620	6,123,823	30,381	531,330	24,972	364,283	4,678	220,527
400,000 to 499,999	11,535	3,504,386	14,299	360,521	11,932	254,781	2,345	99,086
500,000 to 999,999	16,936	6,886,792	20,723	844,531	17,932	570,599	3,259	123,277
1,000,000 to 1,999,999	6,114	4,311,308	7,290	617,876	6,477	447,011	1,076	63,054
2,000,000 to 2,999,999	1,569	1,710,833	1,863	282,666	1,699	194,719	286	18,908
3,000,000 to 3,999,999	703	1,049,626	836	169,851	782	158,649	138	9,901
4,000,000 to 4,999,999	348	570,465	410	118,659	382	96,345	58	6,634
\$ 5,000,000 and over	948	3,391,450	1,113	691,496	1,054	774,201	144	15,654
Total	9,985,116	\$ 354,879,609	6,999,702	\$ 19,365,339	2,757,679	\$ 11,181,972	1,867,603	\$ 25,718,343

Footnotes follow this section.

TABLE 4A (continued)^a
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1995 Taxable Year

Adjusted Gross Income Class	Business Income ^b				Farm Income			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	20,563	\$ 273,204	47,613	\$ 1,074,320	649	\$ 9,980	6,937	\$ 323,564
\$ 1 to 999	13,630	35,146	4,553	36,985	-	-	1,161	2,328
1,000 to 1,999	27,676	42,225	2,352	8,303	-	-	-	-
2,000 to 2,999	13,246	31,242	5,758	17,431	-	-	-	-
3,000 to 3,999	22,272	70,703	2,880	21,881	-	-	397	3,068
4,000 to 4,999	30,968	140,968	11,032	29,719	398	113	30	424
5,000 to 5,999	28,577	135,640	2,718	17,565	397	520	397	2,195
6,000 to 6,999	43,792	223,882	5,450	19,159	-	-	397	312
7,000 to 7,999	35,273	237,329	4,496	38,690	-	-	1,661	4,805
8,000 to 8,999	35,285	264,490	5,804	37,385	-	-	397	2,604
9,000 to 9,999	42,205	295,687	5,865	35,683	500	4,529	500	1,171
10,000 to 10,999	24,314	203,424	2,823	16,971	1,381	3,974	-	-
11,000 to 11,999	31,130	285,143	13,177	70,560	2,321	2,821	2,321	12,708
12,000 to 12,999	27,221	286,983	5,199	14,569	1,161	9,949	397	9,514
13,000 to 13,999	36,507	391,207	7,420	21,622	-	-	1,397	32,334
14,000 to 14,999	23,754	246,358	4,550	20,440	-	-	-	-
15,000 to 15,999	17,952	264,520	4,642	13,669	86	-	-	-
16,000 to 16,999	34,563	462,984	4,946	16,839	-	-	-	-
17,000 to 17,999	19,725	223,990	11,283	40,111	1,321	6,573	306	1,428
18,000 to 18,999	20,239	200,257	4,580	13,044	-	-	500	1,249
19,000 to 19,999	17,024	202,778	6,591	25,999	-	-	161	4,131
20,000 to 20,999	21,578	257,518	6,023	23,837	485	3,896	1,222	6,950
21,000 to 21,999	17,853	186,321	6,483	96,727	574	261	410	876
22,000 to 22,999	17,484	206,188	4,226	13,518	823	9,605	645	11,946
23,000 to 23,999	19,802	261,893	8,703	47,018	324	3,504	648	4,504
24,000 to 24,999	18,357	234,976	6,977	27,042	250	1,780	2,195	20,264
25,000 to 25,999	18,006	241,922	6,497	46,269	571	16,821	485	1,179
26,000 to 26,999	19,010	252,241	5,588	54,265	161	402	1,144	14,585
27,000 to 27,999	17,163	267,324	7,386	32,124	250	627	485	108
28,000 to 28,999	18,500	225,889	7,556	49,227	161	757	410	7,512
29,000 to 29,999	14,044	168,201	8,514	32,936	-	-	1,219	28,547
30,000 to 30,999	17,550	242,741	6,897	38,570	410	6,458	895	8,634
31,000 to 31,999	15,978	286,033	6,986	37,821	161	2,699	970	39,522
32,000 to 32,999	14,765	215,692	6,155	38,969	250	2,385	1,546	19,564
33,000 to 33,999	16,509	249,799	6,414	36,882	-	-	161	359
34,000 to 34,999	13,933	186,346	4,957	17,091	324	28	324	5,699
35,000 to 35,999	17,539	281,873	6,090	20,793	-	-	806	17,827
36,000 to 36,999	16,079	286,163	7,392	23,759	162	283	570	10,585
37,000 to 37,999	16,321	174,798	4,881	17,004	410	12,380	648	7,154
38,000 to 38,999	13,179	168,808	7,455	25,111	86	545	643	2,363
39,000 to 39,999	12,407	166,086	8,053	33,194	161	-	322	4,467
40,000 to 49,999	125,188	2,055,243	53,692	263,106	1,644	21,340	5,440	74,000
50,000 to 59,999	95,152	1,899,559	44,705	188,885	2,057	28,217	4,023	40,567
60,000 to 69,999	76,395	1,751,244	35,034	165,935	994	10,147	2,440	61,498
70,000 to 79,999	53,235	1,287,775	24,327	114,162	546	16,507	2,177	17,736
80,000 to 89,999	43,228	1,262,546	17,904	96,285	1,163	35,604	1,778	10,267
90,000 to 99,999	32,886	1,002,455	13,981	67,547	760	21,689	2,184	14,667
100,000 to 149,999	77,514	3,649,281	30,087	182,446	1,786	55,836	3,994	72,924
150,000 to 199,999	28,597	2,026,271	9,418	88,828	1,032	28,751	1,655	28,939
200,000 to 299,999	20,742	1,993,703	5,897	77,972	840	63,702	1,385	44,909
300,000 to 399,999	7,847	1,106,608	2,054	29,263	260	17,014	555	26,866
400,000 to 499,999	3,258	572,109	984	24,354	151	9,785	240	11,162
500,000 to 999,999	4,612	950,961	1,626	47,232	253	16,430	466	33,536
1,000,000 to 1,999,999	1,427	413,907	638	36,746	94	22,689	226	19,301
2,000,000 to 2,999,999	396	174,501	137	12,518	26	6,198	68	13,068
3,000,000 to 3,999,999	175	83,107	86	8,890	12	7,151	38	4,001
4,000,000 to 4,999,999	94	45,867	34	7,166	9	1,687	10	1,816
\$ 5,000,000 and over	254	332,906	97	14,958	10	1,177	43	26,593
Total	1,473,009	\$ 29,689,320	537,666	\$ 3,729,394	25,415	\$ 464,818	59,429	\$ 1,116,331

Footnotes follow this section.

TABLE 4A (continued)²
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1995 Taxable Year

Adjusted Gross Income Class	Partnerships and S Corporations ⁷				Rents and Royalties			
	Profit		Loss		Profit		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative	7,028	\$ 173,240	20,368	\$ 2,480,246	10,873	\$ 164,134	39,292	\$ 822,005
Zero	36	-	-	-	-	-	-	-
\$ 1 to 999	1,956	684	1,293	13,992	3,511	3,752	1,838	16,277
1,000 to 1,999	2,659	1,722	399	4,740	2,149	3,393	3,541	10,785
2,000 to 2,999	2,059	1,788	3,367	14,383	2,881	7,746	4,702	34,051
3,000 to 3,999	6,024	15,561	1,588	17,276	2,852	7,943	3,909	9,889
4,000 to 4,999	5,655	25,124	530	93	3,615	11,458	5,169	18,543
5,000 to 5,999	1,660	5,086	1,557	17,671	3,878	13,402	3,909	27,860
6,000 to 6,999	1,560	1,388	3,513	21,103	3,378	7,549	5,835	22,987
7,000 to 7,999	3,115	22,627	557	2,467	7,550	23,651	1,589	13,159
8,000 to 8,999	3,822	14,757	1,718	11,770	6,584	25,867	1,778	7,546
9,000 to 9,999	3,116	1,768	1,661	755	4,039	11,519	4,806	31,152
10,000 to 10,999	3,877	20,802	3,484	10,532	5,699	17,542	6,230	30,781
11,000 to 11,999	4,673	29,597	1,161	30,986	6,064	23,638	6,361	17,602
12,000 to 12,999	4,040	20,034	398	1,040	11,108	31,588	3,250	7,397
13,000 to 13,999	896	1,144	5,993	29,343	6,657	38,411	1,557	7,535
14,000 to 14,999	2,643	8,059	2,057	29,476	4,541	43,299	8,606	63,384
15,000 to 15,999	2,779	40,880	1,058	19,071	11,075	29,227	981	6,804
16,000 to 16,999	3,889	25,578	2,378	10,587	7,325	28,793	8,813	70,322
17,000 to 17,999	1,408	11,130	1,833	33,700	8,342	78,982	5,475	15,092
18,000 to 18,999	3,681	23,955	1,981	9,786	8,908	34,769	8,604	37,376
19,000 to 19,999	2,787	21,849	3,379	13,077	8,543	37,841	10,729	86,172
20,000 to 20,999	3,117	20,104	2,117	12,294	9,035	46,028	10,197	80,489
21,000 to 21,999	2,289	11,220	3,258	11,532	6,597	48,986	6,337	33,108
22,000 to 22,999	2,468	21,008	3,081	25,292	7,731	39,391	6,801	44,508
23,000 to 23,999	4,908	36,432	3,233	17,161	6,672	41,554	7,633	49,380
24,000 to 24,999	3,566	42,218	1,864	30,690	5,859	33,105	8,927	82,333
25,000 to 25,999	2,855	20,096	807	33,702	5,759	25,938	5,436	36,853
26,000 to 26,999	2,923	17,551	1,463	3,198	5,274	31,263	5,926	24,719
27,000 to 27,999	4,294	30,953	3,333	4,341	6,410	48,482	9,899	59,260
28,000 to 28,999	5,491	31,102	2,190	5,260	7,469	47,023	8,760	46,066
29,000 to 29,999	3,419	38,926	1,772	6,012	3,642	21,657	7,621	53,433
30,000 to 30,999	2,693	17,041	1,302	2,309	7,176	53,879	7,067	48,230
31,000 to 31,999	4,136	79,551	2,368	68,039	5,647	41,916	8,772	54,030
32,000 to 32,999	3,988	40,579	1,376	7,961	6,096	38,293	8,610	70,525
33,000 to 33,999	3,402	10,602	1,622	55,837	6,809	46,493	7,958	49,485
34,000 to 34,999	2,710	24,081	2,105	13,172	4,776	36,576	8,431	63,831
35,000 to 35,999	2,599	35,235	3,005	19,754	6,105	33,015	6,149	44,241
36,000 to 36,999	4,818	44,635	2,200	20,507	6,986	48,343	3,981	28,843
37,000 to 37,999	3,586	39,808	2,205	24,240	6,567	47,933	10,957	63,188
38,000 to 38,999	2,952	24,018	2,193	17,616	6,570	57,292	6,759	43,142
39,000 to 39,999	2,693	22,005	1,483	7,343	3,259	22,429	6,847	43,389
40,000 to 49,999	29,407	310,987	19,546	100,070	45,004	331,860	70,800	548,023
50,000 to 59,999	27,802	357,144	18,426	101,409	40,172	362,935	64,225	459,433
60,000 to 69,999	23,160	389,683	13,682	131,165	30,579	304,564	55,511	415,956
70,000 to 79,999	21,997	406,439	13,477	115,373	25,186	256,705	40,928	309,150
80,000 to 89,999	17,241	417,205	13,683	75,451	19,827	250,208	33,902	227,505
90,000 to 99,999	12,748	244,249	11,627	73,237	16,960	228,096	28,008	224,868
100,000 to 149,999	42,341	1,316,500	30,106	436,134	42,370	740,753	61,192	433,152
150,000 to 199,999	23,354	1,377,749	11,697	203,473	18,210	545,680	9,376	127,638
200,000 to 299,999	25,200	2,166,147	10,589	267,369	16,049	553,446	7,388	116,684
300,000 to 399,999	11,491	1,420,454	4,481	732,782	6,758	303,328	3,384	70,674
400,000 to 499,999	5,869	915,160	2,527	102,588	3,685	206,768	1,831	38,031
500,000 to 999,999	10,125	2,459,017	3,931	273,251	5,947	464,378	2,704	88,669
1,000,000 to 1,999,999	3,857	1,942,999	1,426	233,566	2,357	301,443	933	34,845
2,000,000 to 2,999,999	1,045	975,477	378	114,719	628	138,137	245	14,958
3,000,000 to 3,999,999	454	604,512	201	86,915	296	61,078	119	3,341
4,000,000 to 4,999,999	242	416,663	84	41,909	144	39,041	54	6,952
\$ 5,000,000 and over	686	2,897,269	251	216,996	432	211,856	142	9,552
Total	395,289	\$ 19,691,592	259,362	\$ 6,464,762	528,615	\$ 6,754,377	670,784	\$ 5,505,202

Footnotes follow this section.

TABLE 4A (continued)²
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1995 Taxable Year

Adjusted Gross Income Class	Net Sale of Capital Assets ⁸				All Other Federal Income Sources ⁹			
	Profit:		Loss		Profit:		Loss	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	17,645	\$ 926,865	33,808	\$ 86,583	37,176	\$ 579,388	59,452	\$ 8,705,019
-	-	-	86	11,828	794	-	87	11,574
\$ 1 to 999	10,214	7,471	8,428	15,946	25,451	112,025	4,392	198,812
1,000 to 1,999	18,368	12,860	8,204	12,779	28,744	72,543	4,836	43,988
2,000 to 2,999	15,883	11,232	5,895	8,260	33,953	67,934	2,581	10,512
3,000 to 3,999	12,169	16,913	12,118	18,753	53,762	117,312	3,176	35,246
4,000 to 4,999	12,505	15,694	4,953	9,310	56,712	158,191	5,111	72,882
5,000 to 5,999	8,566	14,411	7,789	13,727	45,615	92,206	2,351	10,051
6,000 to 6,999	24,125	51,789	5,453	11,391	66,473	144,713	6,420	22,618
7,000 to 7,999	12,108	9,695	7,892	13,033	65,373	117,607	2,718	27,950
8,000 to 8,999	12,415	12,242	6,770	14,303	73,542	190,310	3,923	39,781
9,000 to 9,999	9,620	20,641	12,854	28,232	68,647	145,167	9,414	44,200
10,000 to 10,999	11,375	19,527	12,812	23,992	72,417	170,847	3,863	66
11,000 to 11,999	8,913	10,059	10,770	27,251	62,465	131,849	1,573	6,124
12,000 to 12,999	9,682	18,613	7,984	22,917	75,975	173,959	8,448	95,662
13,000 to 13,999	13,336	24,988	12,472	32,883	64,643	175,157	8,314	10,599
14,000 to 14,999	16,814	83,756	8,844	19,277	61,538	162,661	4,862	101,687
15,000 to 15,999	11,086	22,416	1,304	1,914	63,787	195,956	4,393	17,313
16,000 to 16,999	12,812	31,279	7,304	17,710	61,074	178,550	3,435	21,099
17,000 to 17,999	9,931	34,004	6,933	16,137	56,294	181,649	4,343	126,086
18,000 to 18,999	11,433	30,463	10,109	15,976	51,936	169,486	6,301	39,293
19,000 to 19,999	16,610	30,303	13,370	26,973	71,837	163,055	7,615	24,350
20,000 to 20,999	16,279	60,324	7,189	10,953	62,522	181,601	4,225	14,902
21,000 to 21,999	11,654	42,196	9,343	22,446	58,291	210,760	4,398	8,554
22,000 to 22,999	15,924	66,979	8,811	18,015	73,143	236,184	3,572	12,888
23,000 to 23,999	18,307	38,744	6,768	15,555	67,084	215,268	4,317	24,698
24,000 to 24,999	12,772	60,177	9,247	17,835	68,038	203,985	4,363	94,748
25,000 to 25,999	10,548	28,399	6,976	11,512	65,351	254,268	4,217	28,341
26,000 to 26,999	11,887	48,640	8,659	20,088	63,162	212,095	4,300	31,126
27,000 to 27,999	11,191	35,414	11,370	23,518	67,358	234,472	4,452	12,470
28,000 to 28,999	15,416	65,865	8,435	18,822	68,925	211,618	4,304	26,274
29,000 to 29,999	14,724	50,575	6,968	12,971	63,066	214,902	2,748	43,236
30,000 to 30,999	10,272	29,003	8,067	16,631	57,996	187,175	3,166	32,951
31,000 to 31,999	14,314	62,463	6,476	12,366	58,871	232,012	2,840	13,422
32,000 to 32,999	10,543	37,765	7,632	14,858	66,363	245,115	3,642	5,962
33,000 to 33,999	11,554	85,288	5,760	14,221	58,449	331,296	2,312	100,916
34,000 to 34,999	10,513	43,213	6,743	13,605	57,199	231,162	3,504	20,898
35,000 to 35,999	12,340	45,519	6,935	14,137	63,169	263,735	2,432	14,052
36,000 to 36,999	12,861	45,783	6,995	16,790	56,668	231,031	3,502	34,261
37,000 to 37,999	16,308	51,919	8,816	16,642	68,246	236,833	2,924	17,050
38,000 to 38,999	15,807	56,614	7,903	15,224	63,041	279,582	2,143	3,885
39,000 to 39,999	13,789	66,180	6,111	12,003	58,324	252,771	2,616	7,303
40,000 to 49,999	117,739	471,456	61,580	126,039	517,431	2,191,512	26,206	138,625
50,000 to 59,999	106,782	590,294	51,678	107,290	429,433	1,728,787	16,386	164,474
60,000 to 69,999	85,782	511,871	41,129	82,334	308,412	1,378,719	13,641	121,751
70,000 to 79,999	75,929	457,523	37,119	80,428	223,578	1,052,107	11,188	99,792
80,000 to 89,999	64,614	421,940	28,766	59,770	161,295	756,055	8,538	97,164
90,000 to 99,999	51,779	472,983	20,728	45,247	117,848	674,671	6,670	70,385
100,000 to 149,999	134,426	1,901,108	57,385	118,850	248,514	1,871,433	20,984	281,385
150,000 to 199,999	54,053	1,186,965	23,327	50,682	80,610	961,547	8,570	126,408
200,000 to 299,999	42,220	1,498,898	18,079	43,540	58,415	932,398	9,533	238,829
300,000 to 399,999	16,709	1,428,696	7,283	18,041	22,553	497,819	4,475	199,150
400,000 to 499,999	8,356	697,479	3,412	8,292	10,806	267,305	2,254	122,941
500,000 to 999,999	13,169	1,965,591	5,225	13,379	16,166	659,753	4,039	170,238
1,000,000 to 1,999,999	4,884	1,953,295	1,693	4,544	5,821	425,470	1,678	122,783
2,000,000 to 2,999,999	1,323	1,067,670	401	1,101	1,532	158,498	491	89,306
3,000,000 to 3,999,999	600	787,235	189	520	732	130,930	248	26,126
4,000,000 to 4,999,999	304	559,666	90	253	338	66,832	134	18,998
\$ 5,000,000 and over	888	4,316,772	193	548	966	326,814	369	128,699
Total	1,322,170	\$ 22,715,721	719,633	\$ 1,528,225	4,667,924	\$ 22,247,059	362,989	\$ 12,429,903

Footnotes follow this section.

TABLE 4A (continued)³
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1995 Taxable Year

Adjusted Gross Income Class	Individual Retirement Plan ^{10, 18}		Moving Expenses		Half Self-Employment Tax ¹⁰		Self-Employed Health Insurance ¹⁰	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	4,733	\$ 7,167	127	\$ 430	21,576	\$ 18,509	7,381	\$ 5,943
1 to 999	86	171	-	-	-	-	-	-
\$ 1,000 to 1,999	2,691	2,089	-	-	13,722	2,392	795	645
2,000 to 2,999	3,482	2,330	-	-	6,658	1,314	3,878	854
3,000 to 3,999	5,834	10,973	1,955	2,953	16,133	4,402	2,351	1,976
4,000 to 4,999	502	1,004	397	1,089	24,167	9,571	398	242
5,000 to 5,999	2,087	1,345	397	762	21,686	7,697	3,250	1,515
6,000 to 6,999	2,556	4,533	221	243	32,348	12,562	2,218	699
7,000 to 7,999	6,993	13,193	-	-	28,471	12,900	3,482	4,044
8,000 to 8,999	3,511	6,825	2,482	3,097	27,927	16,326	2,953	1,637
9,000 to 9,999	7,552	14,409	617	681	33,449	17,147	8,888	3,206
10,000 to 10,999	3,702	5,981	1,161	384	25,298	14,503	5,862	3,835
11,000 to 11,999	5,039	7,177	1,293	1,407	27,090	18,114	6,038	3,774
12,000 to 12,999	2,160	3,275	1,660	1,345	23,841	18,797	3,964	2,271
13,000 to 13,999	8,004	8,520	-	-	34,450	23,282	4,685	1,679
14,000 to 14,999	6,826	10,111	1,161	1,533	19,535	13,786	5,935	5,796
15,000 to 15,999	643	1,124	-	-	16,057	16,065	2,454	1,832
16,000 to 16,999	5,316	9,508	1,161	1,077	28,847	30,760	6,992	4,689
17,000 to 17,999	7,631	10,777	-	-	15,363	12,433	1,980	1,016
18,000 to 18,999	4,888	9,610	321	237	19,137	15,377	5,699	6,038
19,000 to 19,999	20,572	27,961	161	482	13,832	13,999	3,548	2,189
20,000 to 20,999	10,676	18,149	485	296	19,630	18,690	7,912	5,084
21,000 to 21,999	7,493	12,856	898	2,279	11,505	11,388	4,320	2,572
22,000 to 22,999	9,281	14,126	-	-	15,789	14,781	5,359	4,045
23,000 to 23,999	9,993	16,205	734	678	18,098	19,863	7,243	5,672
24,000 to 24,999	9,311	12,674	1,133	1,097	16,327	17,386	6,116	3,370
25,000 to 25,999	7,149	9,502	324	193	15,648	17,291	4,538	3,286
26,000 to 26,999	11,451	17,793	161	104	15,774	16,370	5,353	3,576
27,000 to 27,999	12,234	17,777	1,796	2,229	16,343	19,868	8,575	5,946
28,000 to 28,999	11,244	14,521	1,133	2,287	17,620	16,889	4,986	3,664
29,000 to 29,999	13,115	19,880	485	653	11,749	12,162	4,349	2,550
30,000 to 30,999	8,967	12,255	898	1,461	14,400	16,688	5,243	3,671
31,000 to 31,999	13,136	18,410	324	60	14,418	21,024	3,689	2,074
32,000 to 32,999	7,894	11,357	898	4,606	12,495	15,842	4,902	3,971
33,000 to 33,999	11,199	14,345	648	1,030	13,541	16,931	4,406	3,570
34,000 to 34,999	6,023	10,263	1,219	1,088	10,857	11,832	1,964	1,127
35,000 to 35,999	6,267	10,462	645	1,714	13,712	18,215	5,057	5,033
36,000 to 36,999	9,383	15,998	1,133	378	16,486	21,298	4,470	4,934
37,000 to 37,999	6,616	10,241	1,148	4,488	15,509	13,910	3,615	2,906
38,000 to 38,999	7,585	12,092	1,383	2,516	10,139	11,307	4,013	2,617
39,000 to 39,999	10,189	16,970	977	2,807	11,196	12,276	3,547	2,002
40,000 to 49,999	62,210	93,515	9,098	13,557	112,019	151,529	35,860	25,988
50,000 to 59,999	37,540	61,602	4,442	9,783	91,471	137,957	29,642	22,306
60,000 to 69,999	29,607	49,577	3,683	6,722	71,891	123,233	21,042	16,719
70,000 to 79,999	22,722	40,957	3,887	9,548	49,372	87,503	14,885	14,255
80,000 to 89,999	15,157	26,231	2,667	6,285	44,048	85,120	13,195	12,255
90,000 to 99,999	14,394	26,140	1,622	5,648	30,596	61,929	11,126	10,303
100,000 to 149,999	32,192	57,478	4,343	15,462	85,767	200,267	27,368	28,456
150,000 to 199,999	13,563	23,725	974	4,560	36,173	105,145	12,930	15,008
200,000 to 299,999	10,825	19,064	1,044	5,869	30,193	102,279	12,167	15,395
300,000 to 399,999	3,499	6,298	173	820	12,251	48,181	5,037	6,711
400,000 to 499,999	1,988	3,455	108	404	5,444	22,964	2,073	3,157
500,000 to 999,999	2,535	4,471	105	694	8,364	37,980	3,537	5,290
1,000,000 to 1,999,999	940	1,644	32	160	2,749	13,966	1,155	1,787
2,000,000 to 2,999,999	197	343	9	90	757	4,428	306	463
3,000,000 to 3,999,999	76	126	-	-	337	2,568	139	204
4,000,000 to 4,999,999	27	50	-	-	186	1,394	72	140
\$ 5,000,000 and over	51	92	-	-	490	7,787	211	375
Total	542,331	\$ 860,282	61,723	\$ 125,285	1,328,720	\$ 1,799,439	376,664	\$ 305,890

Footnotes follow this section.

TABLE 4A (continued)^a
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1995 Taxable Year

Adjusted Gross Income Class	Self-Employed ¹⁰ Retirement Plan		Penalty on Early Withdrawal Of Savings		Alimony Paid		Total Adjustments ¹¹	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	702 36	\$ 3,434 53	1,590	\$ 557	1,084	\$ 19,702	28,003 121	\$ 63,305 246
\$ 1 to 999	1,557	4,541	1,162	23	1,161	1,201	10,578	19,478
1,000 to 1,999	-	-	1,999	166	1,162	6,173	25,744	12,049
2,000 to 2,999	-	-	f	-	-	-	14,424	5,206
3,000 to 3,999	397	413	660	47	-	-	32,072	23,037
4,000 to 4,999	-	-	1,954	554	-	-	29,840	13,096
5,000 to 5,999	f	9	4,672	1,007	-	-	32,793	14,057
6,000 to 6,999	1,161	1,044	1,955	44	397	2,381	49,318	25,014
7,000 to 7,999	1,161	733	-	-	2,321	9,400	40,606	45,248
8,000 to 8,999	-	-	397	35	-	-	41,721	32,030
9,000 to 9,999	896	551	1,162	138	-	-	47,040	40,585
10,000 to 10,999	500	561	2,821	587	2,821	17,805	38,417	46,059
11,000 to 11,999	-	-	1,161	48	1,161	1,509	37,506	35,927
12,000 to 12,999	-	-	3,643	490	2,981	7,896	37,766	36,738
13,000 to 13,999	-	-	2,057	476	1,057	5,126	44,979	41,451
14,000 to 14,999	1,557	1,362	999	168	999	3,409	32,094	37,077
15,000 to 15,999	-	-	1,778	133	1,981	8,505	26,114	32,673
16,000 to 16,999	1,660	7,385	407	15	-	-	35,335	56,907
17,000 to 17,999	660	1,375	896	47	161	151	25,271	27,789
18,000 to 18,999	1,557	7,439	1,822	209	321	842	27,987	65,720
19,000 to 19,999	1,085	2,279	-	-	2,642	23,584	34,581	71,914
20,000 to 20,999	1,472	4,645	161	-	574	5,440	30,816	53,496
21,000 to 21,999	485	1,539	1,942	278	809	3,975	23,943	37,066
22,000 to 22,999	485	666	1,632	1,068	1,222	6,035	28,014	42,657
23,000 to 23,999	485	720	1,059	69	1,621	7,494	30,790	55,263
24,000 to 24,999	1,073	2,979	1,480	296	485	3,301	27,427	42,397
25,000 to 25,999	820	2,660	1,793	1,086	485	1,207	22,957	36,631
26,000 to 26,999	895	2,300	1,055	412	970	3,390	28,837	45,955
27,000 to 27,999	1,882	5,690	1,876	605	734	2,645	29,945	56,045
28,000 to 28,999	574	784	806	504	1,790	6,364	29,333	45,667
29,000 to 29,999	645	1,330	984	107	1,055	3,760	22,334	41,249
30,000 to 30,999	1,308	4,811	734	233	250	1,348	22,868	41,211
31,000 to 31,999	250	25	251	45	898	10,655	26,820	54,122
32,000 to 32,999	820	1,553	324	15	645	3,197	19,083	41,473
33,000 to 33,999	1,133	4,565	1,707	520	1,469	2,611	26,354	45,815
34,000 to 34,999	1,148	4,377	2,257	1,460	250	1,198	20,693	34,004
35,000 to 35,999	1,059	2,475	482	7	410	1,396	21,422	42,058
36,000 to 36,999	486	1,892	1,222	34	1,893	11,264	25,709	57,059
37,000 to 37,999	1,479	6,927	324	158	1,780	16,157	23,429	55,003
38,000 to 38,999	1,945	1,341	806	369	1,878	11,790	19,677	43,852
39,000 to 39,999	820	3,158	1,576	323	1,294	10,015	21,327	49,041
40,000 to 49,999	12,359	59,259	6,187	1,317	12,321	71,672	181,511	429,926
50,000 to 59,999	14,515	72,770	6,083	1,786	9,021	73,693	138,858	391,417
60,000 to 69,999	13,803	84,475	5,166	1,518	6,195	43,724	102,545	333,318
70,000 to 79,999	11,339	67,356	3,576	671	5,088	42,213	77,350	268,869
80,000 to 89,999	11,398	78,568	3,152	932	4,452	60,776	60,370	271,812
90,000 to 99,999	8,448	55,171	1,964	711	4,265	52,681	45,906	215,629
100,000 to 149,999	29,934	310,876	2,871	1,528	8,944	117,436	114,601	740,981
150,000 to 199,999	14,090	214,152	1,071	1,188	3,475	87,348	46,810	455,024
200,000 to 299,999	13,404	242,485	758	284	2,803	81,376	38,509	469,358
300,000 to 399,999	5,248	111,853	319	146	1,321	49,865	15,418	226,865
400,000 to 499,999	2,203	50,135	144	50	576	24,510	6,884	105,328
500,000 to 999,999	3,010	64,165	186	77	940	55,296	10,760	168,504
1,000,000 to 1,999,999	683	15,130	74	73	343	21,534	3,727	54,614
2,000,000 to 2,999,999	173	3,607	15	10	96	9,410	1,006	18,457
3,000,000 to 3,999,999	82	1,884	5	5	35	4,900	437	13,560
4,000,000 to 4,999,999	f	527	f	1	22	2,523	232	4,634
\$ 5,000,000 and over	93	2,016	8	6	66	13,681	623	23,978
Total	173,007	\$ 1,520,048	85,189	\$ 22,637	100,724	\$ 1,033,561	2,039,635	\$ 5,857,943

Footnotes follow this section.

TABLE 4A (continued)³
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1995 Taxable Year

Adjusted Gross Income Class	California Adjustments ³				Medical Expenses		State and Local Income Taxes	
	Subtractions		Additions					
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	76,319	\$ 5,766,205	56,793	\$ 7,909,378	36,233	\$ 176,013	26,265	\$ 87,790
	1,795	27,374	-	-	f	12	38	184
\$ 1 to 999	32,806	362,844	4,895	174,122	4,140	23,288	6,553	3,196
1,000 to 1,999	29,941	120,236	5,969	48,104	4,024	9,189	1,770	1,411
2,000 to 2,999	32,599	105,418	5,822	8,792	7,931	21,947	5,423	3,412
3,000 to 3,999	39,267	130,278	5,789	12,998	7,138	19,186	5,513	2,420
4,000 to 4,999	43,643	144,887	5,674	24,755	6,183	15,839	7,964	6,324
5,000 to 5,999	44,354	131,685	4,672	11,529	9,537	20,086	7,452	2,453
6,000 to 6,999	47,625	135,963	8,579	22,079	12,253	27,327	13,489	3,030
7,000 to 7,999	52,242	120,062	7,154	29,557	7,977	31,936	14,339	9,446
8,000 to 8,999	53,772	150,160	10,080	42,303	8,826	35,695	10,360	2,238
9,000 to 9,999	58,055	165,067	11,432	16,739	10,459	57,358	13,182	6,201
10,000 to 10,999	49,571	118,461	8,529	3,869	12,897	81,045	11,567	4,169
11,000 to 11,999	48,629	131,352	4,644	6,388	17,404	98,801	18,043	7,205
12,000 to 12,999	52,279	142,946	6,466	47,669	15,590	46,745	17,314	4,144
13,000 to 13,999	49,200	136,582	11,064	19,757	26,457	97,339	20,806	7,981
14,000 to 14,999	43,920	142,374	9,223	29,353	21,063	140,244	24,675	7,646
15,000 to 15,999	44,202	115,332	5,302	13,241	17,632	106,860	22,504	10,965
16,000 to 16,999	45,628	137,818	9,498	37,664	13,052	26,599	28,472	13,144
17,000 to 17,999	47,852	131,510	7,795	128,240	11,149	21,893	26,560	11,474
18,000 to 18,999	45,799	93,716	9,247	24,533	18,381	93,687	32,417	23,876
19,000 to 19,999	60,595	113,736	8,782	15,255	21,767	52,414	35,392	16,940
20,000 to 20,999	53,432	116,436	9,452	15,765	16,804	50,464	35,090	17,046
21,000 to 21,999	48,254	119,186	9,113	14,602	16,462	76,175	33,329	19,041
22,000 to 22,999	62,660	155,936	7,928	33,105	18,756	84,308	41,098	24,232
23,000 to 23,999	57,248	133,006	9,613	34,709	17,775	62,727	43,136	27,148
24,000 to 24,999	58,105	144,743	10,074	139,024	16,644	58,581	41,828	28,107
25,000 to 25,999	58,544	157,809	4,974	28,084	13,466	45,656	40,240	28,742
26,000 to 26,999	56,561	157,408	8,521	49,738	16,846	51,349	41,266	33,975
27,000 to 27,999	62,203	157,657	12,125	18,550	16,289	52,602	50,271	48,483
28,000 to 28,999	62,424	152,639	9,184	18,720	15,587	52,778	52,182	42,076
29,000 to 29,999	59,958	148,809	7,646	50,213	12,793	45,518	46,152	45,748
30,000 to 30,999	51,955	301,821	8,031	38,499	13,702	54,461	44,073	42,805
31,000 to 31,999	56,814	173,613	8,389	13,047	13,285	45,941	53,971	52,801
32,000 to 32,999	63,073	172,579	7,315	17,381	13,806	52,554	55,402	58,678
33,000 to 33,999	55,561	194,503	7,073	80,491	14,660	49,287	50,468	80,738
34,000 to 34,999	54,760	174,820	6,688	18,661	12,167	42,022	49,575	58,420
35,000 to 35,999	59,293	182,555	8,073	33,077	16,657	49,028	55,636	63,635
36,000 to 36,999	51,490	167,756	10,154	40,225	12,156	22,905	52,804	59,399
37,000 to 37,999	62,143	197,993	7,103	14,577	8,938	33,217	63,234	75,441
38,000 to 38,999	59,428	206,293	8,617	23,179	11,060	50,812	61,217	75,818
39,000 to 39,999	54,922	208,671	7,130	13,196	8,177	31,927	53,437	66,313
40,000 to 49,999	491,990	1,738,127	77,312	295,671	78,511	290,820	540,811	900,422
50,000 to 59,999	408,525	1,289,963	57,010	262,117	52,163	223,590	514,836	1,098,536
60,000 to 69,999	289,509	989,296	46,898	184,474	29,018	129,460	402,006	1,088,830
70,000 to 79,999	214,352	700,278	35,857	143,243	17,126	90,950	319,428	1,068,077
80,000 to 89,999	152,951	534,484	33,138	131,348	13,054	75,361	247,909	1,001,163
90,000 to 99,999	110,335	418,079	25,610	90,247	8,369	54,997	181,505	865,436
100,000 to 149,999	236,853	1,149,883	75,016	450,465	13,551	130,747	381,717	2,580,492
150,000 to 199,999	78,057	508,573	35,138	220,619	2,642	36,170	120,249	1,366,032
200,000 to 299,999	58,062	527,865	31,954	358,166	1,426	30,907	83,473	1,517,048
300,000 to 399,999	22,973	304,057	14,086	298,645	445	13,824	30,705	867,066
400,000 to 499,999	11,006	182,809	7,307	158,326	94	1,983	14,305	573,796
500,000 to 999,999	16,743	465,150	12,423	351,771	186	10,864	20,670	1,325,180
1,000,000 to 1,999,999	6,139	302,831	4,743	267,442	32	2,356	7,259	1,018,883
2,000,000 to 2,999,999	1,607	141,465	1,337	198,313	8	431	1,850	754,034
3,000,000 to 3,999,999	769	102,891	625	72,425	3	66	827	604,001
4,000,000 to 4,999,999	374	78,025	311	59,426	f	20	406	365,459
\$ 5,000,000 and over	1,043	494,728	894	369,321	3	24	1,112	1,234,974
Total	4,250,209	\$ 21,976,742	834,271	\$ 13,233,186	792,754	\$ 3,308,385	4,183,575	\$ 19,413,724

Footnotes follow this section.

TABLE 4A (continued)^a
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1995 Taxable Year

Adjusted Gross Income Class	Real Estate Taxes		Personal Property Taxes		Other Taxes		Total Taxes	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	45,743	\$ 150,066	23,667	\$ 10,520	13,100	\$ 11,336	51,620	\$ 259,712
	122	259	f	-	87	6	123	450
\$ 1 to 999	9,235	21,749	3,955	1,271	2,549	1,482	10,515	27,699
1,000 to 1,999	3,663	5,773	1,847	225	1,195	221	4,162	7,631
2,000 to 2,999	8,722	9,434	4,265	1,296	1,383	338	10,691	14,481
3,000 to 3,999	9,221	10,608	2,679	831	4,234	1,290	10,940	15,150
4,000 to 4,999	7,942	11,460	2,788	991	2,041	741	9,927	19,516
5,000 to 5,999	9,808	14,845	7,454	2,741	4,277	891	13,320	20,930
6,000 to 6,999	15,547	35,531	6,422	2,948	4,469	1,028	19,309	42,537
7,000 to 7,999	14,343	20,676	5,058	1,723	5,202	1,075	18,045	32,921
8,000 to 8,999	20,011	34,208	6,394	920	5,918	2,257	21,950	39,622
9,000 to 9,999	16,387	21,982	8,278	2,211	2,628	765	21,589	31,158
10,000 to 10,999	18,548	24,198	8,526	2,427	6,100	2,528	21,664	33,322
11,000 to 11,999	29,570	26,615	12,430	4,666	10,240	2,025	32,907	40,511
12,000 to 12,999	16,496	26,144	7,150	2,434	4,232	2,136	21,517	34,858
13,000 to 13,999	35,148	57,553	12,083	4,543	7,716	1,565	43,828	71,642
14,000 to 14,999	26,777	35,739	7,033	2,190	7,935	3,963	33,340	49,538
15,000 to 15,999	29,605	37,677	11,676	3,166	8,458	2,230	36,371	54,039
16,000 to 16,999	29,910	43,457	14,282	3,286	5,418	1,468	36,222	61,356
17,000 to 17,999	30,704	41,005	12,910	2,853	6,796	1,495	36,648	56,827
18,000 to 18,999	28,904	49,421	9,806	2,203	9,425	2,833	39,830	78,332
19,000 to 19,999	38,599	54,897	13,122	3,478	11,860	2,693	44,660	78,008
20,000 to 20,999	36,610	62,882	11,148	4,228	10,199	2,781	41,401	86,936
21,000 to 21,999	34,561	48,675	11,914	3,509	10,957	2,207	39,904	73,432
22,000 to 22,999	38,908	55,984	11,028	2,736	10,127	2,106	47,341	85,058
23,000 to 23,999	39,404	61,077	16,171	5,083	10,746	3,075	48,563	96,383
24,000 to 24,999	41,714	57,225	18,421	5,884	10,149	3,273	49,772	94,489
25,000 to 25,999	36,921	50,278	12,399	3,456	10,127	3,148	44,219	85,624
26,000 to 26,999	38,085	57,683	18,869	6,981	12,878	3,036	46,214	101,674
27,000 to 27,999	44,917	70,072	18,737	5,509	10,958	5,040	54,330	129,103
28,000 to 28,999	47,823	70,683	17,072	5,647	14,125	4,402	56,441	122,807
29,000 to 29,999	38,578	53,907	13,708	4,667	9,977	2,895	48,822	107,217
30,000 to 30,999	38,874	53,174	16,732	5,005	9,653	3,121	48,080	104,104
31,000 to 31,999	48,723	65,579	18,963	5,387	12,562	5,198	56,564	128,964
32,000 to 32,999	48,236	72,619	16,454	5,418	17,044	5,224	57,432	141,938
33,000 to 33,999	46,063	73,137	17,459	6,646	13,458	4,374	53,625	164,895
34,000 to 34,999	40,659	62,801	16,417	6,516	11,613	4,299	51,124	132,036
35,000 to 35,999	48,201	68,615	20,336	6,833	10,320	3,670	56,851	142,753
36,000 to 36,999	47,674	71,519	20,934	8,376	12,056	5,149	55,095	144,442
37,000 to 37,999	54,723	80,982	21,433	8,064	15,062	6,425	64,462	170,912
38,000 to 38,999	56,332	89,468	25,529	8,568	14,977	5,605	62,522	179,458
39,000 to 39,999	49,481	72,070	20,775	7,559	12,658	7,504	54,834	153,446
40,000 to 49,999	477,633	778,148	194,535	75,711	127,048	47,262	552,131	1,801,543
50,000 to 59,999	462,286	794,310	193,064	74,055	120,881	52,859	521,629	2,019,760
60,000 to 69,999	366,531	698,172	157,083	67,795	98,540	46,690	404,992	1,901,488
70,000 to 79,999	291,842	594,958	136,804	62,608	73,639	38,533	322,063	1,764,175
80,000 to 89,999	229,544	512,537	115,295	56,943	61,128	31,593	248,627	1,602,236
90,000 to 99,999	168,503	425,367	87,134	44,395	48,181	23,680	182,099	1,358,877
100,000 to 149,999	353,890	1,025,075	204,228	110,225	103,351	60,722	383,077	3,776,513
150,000 to 199,999	111,532	424,535	72,465	46,851	32,378	23,348	120,797	1,860,767
200,000 to 299,999	78,330	379,408	51,868	36,526	22,102	18,733	83,955	1,951,715
300,000 to 399,999	29,013	174,836	18,869	14,038	7,928	8,371	30,829	1,064,311
400,000 to 499,999	13,648	95,960	8,761	7,260	3,514	4,445	14,322	681,462
500,000 to 999,999	19,598	172,840	12,481	12,860	5,139	8,060	20,747	1,518,940
1,000,000 to 1,999,999	6,960	83,904	4,364	5,472	1,776	6,058	7,275	1,114,316
2,000,000 to 2,999,999	1,764	32,209	1,099	1,635	443	2,385	1,856	790,263
3,000,000 to 3,999,999	796	23,146	499	1,820	200	1,201	828	630,167
4,000,000 to 4,999,999	391	12,118	f	936	107	1,452	408	379,966
\$ 5,000,000 and over	1,078	37,535	710	1,797	304	6,305	1,114	1,280,611
Total	3,934,831	\$ 8,296,785	1,785,832	\$ 793,922	1,071,568	\$ 508,595	4,473,523	\$ 29,013,021

Footnotes follow this section.

TABLE 4A (continued)^a
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1995 Taxable Year

Adjusted Gross Income Class	Mortgage Interest		Points and Investment Interest		Total Interest ¹²		Cash/Check Contributions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	44,128	\$ 623,128	14,797	\$ 224,019	46,347	\$ 847,147	34,425	\$ 72,708
	122	1,371	f	-	122	1,371	123	67
\$ 1 to 999	9,321	109,146	1,923	23,377	9,321	132,524	3,771	2,683
1,000 to 1,999	4,427	26,323	f	522	4,427	26,845	3,808	1,633
2,000 to 2,999	7,766	55,267	34	305	7,767	55,571	9,055	3,046
3,000 to 3,999	8,267	48,734	1,750	754	8,267	49,488	10,131	7,265
4,000 to 4,999	6,620	44,744	1,986	360	7,017	45,104	9,132	6,503
5,000 to 5,999	9,014	85,979	1,561	74	10,174	86,053	11,762	5,394
6,000 to 6,999	13,254	98,980	1,162	37	13,254	99,017	11,905	8,544
7,000 to 7,999	14,182	121,902	5,599	3,446	14,182	125,347	12,976	8,791
8,000 to 8,999	16,971	144,313	3,279	11,624	17,131	155,937	13,515	15,186
9,000 to 9,999	15,742	126,226	3,733	4,236	16,536	130,462	9,364	8,200
10,000 to 10,999	15,124	102,862	1,591	719	15,125	103,581	18,152	14,118
11,000 to 11,999	22,212	119,387	2,909	485	22,373	119,871	24,636	25,529
12,000 to 12,999	14,533	111,839	5,467	5,068	16,854	116,907	14,335	15,089
13,000 to 13,999	29,844	193,269	2,514	1,208	29,844	194,477	33,208	59,819
14,000 to 14,999	23,148	163,461	1,956	792	23,545	164,253	25,908	26,241
15,000 to 15,999	26,322	181,616	2,673	1,962	27,482	183,579	27,487	35,447
16,000 to 16,999	28,210	213,789	4,444	1,226	29,004	215,015	28,719	36,070
17,000 to 17,999	30,240	212,162	4,919	773	30,401	212,935	27,925	16,000
18,000 to 18,999	22,535	171,417	5,287	2,215	23,696	173,632	26,794	39,327
19,000 to 19,999	33,949	294,123	6,932	2,587	34,110	296,710	31,958	34,549
20,000 to 20,999	33,421	267,040	5,001	3,233	33,421	270,273	30,335	31,010
21,000 to 21,999	32,463	247,977	6,583	3,729	32,624	251,706	29,941	25,773
22,000 to 22,999	36,003	267,992	4,610	4,182	36,327	272,174	38,487	43,356
23,000 to 23,999	37,921	307,386	4,980	4,325	37,929	311,711	40,528	40,601
24,000 to 24,999	38,385	313,354	5,347	7,608	39,028	320,962	40,945	38,185
25,000 to 25,999	35,522	243,031	5,345	3,863	35,522	246,894	38,135	38,170
26,000 to 26,999	36,946	296,016	7,948	9,422	37,915	305,438	38,393	32,031
27,000 to 27,999	42,342	343,351	4,294	4,561	42,663	347,912	44,180	57,103
28,000 to 28,999	45,882	365,034	8,869	7,133	46,292	372,167	49,109	50,977
29,000 to 29,999	37,639	304,143	5,267	4,375	37,963	308,518	40,467	44,817
30,000 to 30,999	37,477	283,443	4,084	4,716	37,638	288,160	38,109	56,628
31,000 to 31,999	48,226	381,853	6,651	5,731	48,472	387,584	44,352	70,208
32,000 to 32,999	47,997	374,292	6,076	3,242	48,565	377,534	48,095	51,766
33,000 to 33,999	44,685	359,968	7,420	7,099	45,006	367,066	46,002	59,090
34,000 to 34,999	40,016	300,354	7,291	7,473	40,500	307,827	42,949	49,281
35,000 to 35,999	48,377	398,803	6,491	4,118	49,023	402,921	48,195	61,622
36,000 to 36,999	46,303	388,939	11,049	8,504	46,948	397,443	44,506	42,064
37,000 to 37,999	53,576	418,200	9,547	10,129	53,576	428,330	55,159	65,995
38,000 to 38,999	55,263	469,474	9,569	10,601	55,349	480,075	50,816	58,800
39,000 to 39,999	46,759	387,643	7,824	8,358	47,505	396,001	48,216	58,895
40,000 to 49,999	469,380	4,077,595	87,112	80,041	474,275	4,157,636	479,643	576,928
50,000 to 59,999	453,010	4,232,169	92,376	71,706	456,395	4,303,875	459,393	607,120
60,000 to 69,999	356,199	3,641,310	67,796	68,011	359,260	3,709,320	358,946	528,141
70,000 to 79,999	282,988	3,099,875	61,878	70,265	285,737	3,170,140	289,112	463,669
80,000 to 89,999	220,053	2,615,780	55,235	61,193	222,491	2,676,973	228,140	390,374
90,000 to 99,999	162,326	2,092,008	39,153	54,324	164,118	2,146,331	169,644	316,451
100,000 to 149,999	332,667	4,974,070	99,288	170,294	338,248	5,144,363	354,151	786,482
150,000 to 199,999	102,261	1,958,327	39,941	102,102	105,619	2,060,429	113,010	369,447
200,000 to 299,999	70,619	1,676,469	31,638	150,965	73,220	1,827,433	78,701	343,099
300,000 to 399,999	25,351	716,999	12,837	112,908	26,422	829,907	29,098	190,102
400,000 to 499,999	11,676	362,981	6,198	63,945	12,308	426,925	13,516	111,512
500,000 to 999,999	16,212	542,468	10,088	181,707	17,697	724,175	19,764	266,689
1,000,000 to 1,999,999	5,421	220,149	3,800	145,397	6,102	365,546	6,918	174,818
2,000,000 to 2,999,999	1,334	62,543	1,032	73,739	1,545	136,282	1,781	86,945
3,000,000 to 3,999,999	569	40,527	490	48,487	686	89,014	807	64,468
4,000,000 to 4,999,999	269	19,688	251	31,781	337	51,470	393	32,174
\$ 5,000,000 and over	695	37,044	693	197,392	918	234,436	1,080	257,979
Total	3,752,164	\$ 40,338,333	818,576	\$ 2,092,468	3,804,623	\$ 42,430,777	3,850,105	\$ 6,984,979

Footnotes follow this section.

TABLE 4A (continued)²
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1995 Taxable Year

Adjusted Gross Income Class	Non-Cash Contributions		Contribution Carryover		Total Contributions ¹³		Casualty and Theft Losses	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	14,842	\$ 24,594	15,054	\$ 156,917	8,004	\$ 27,579	650	\$ 20,273
1 to 999	123	47	f	1	123	115	-	-
\$ 1,000 to 1,999	2,001	637	1,437	1,003	4,169	3,762	397	139
2,000 to 2,999	1,417	524	397	2,467	3,411	1,345	-	-
3,000 to 3,999	4,855	1,110	f	996	9,058	4,350	-	-
4,000 to 4,999	7,731	2,753	3,115	3,686	10,116	9,551	-	-
5,000 to 5,999	7,981	3,067	398	204	9,529	9,773	-	-
6,000 to 6,999	5,100	2,205	1,558	1,257	12,159	8,678	1,954	3,989
7,000 to 7,999	4,323	1,487	-	-	13,523	8,727	1,557	9,013
8,000 to 8,999	4,280	1,482	162	80	13,373	10,352	-	-
9,000 to 9,999	8,667	2,783	954	753	15,073	18,725	-	-
10,000 to 10,999	6,822	1,901	-	-	11,320	10,102	-	-
11,000 to 11,999	9,672	3,985	-	-	19,313	18,103	-	-
12,000 to 12,999	11,341	5,668	-	-	26,296	31,197	-	-
13,000 to 13,999	11,194	2,970	1,161	761	18,713	17,479	-	-
14,000 to 14,999	19,774	6,552	161	89	33,605	63,007	397	937
15,000 to 15,999	12,319	4,301	1,117	5,274	25,908	29,006	1,161	5,448
16,000 to 16,999	14,255	54,947	1,482	13,078	30,969	48,407	-	-
17,000 to 17,999	10,581	5,491	500	3,149	29,861	41,561	-	-
18,000 to 18,999	13,913	9,080	1,557	1,961	30,230	24,998	321	643
19,000 to 19,999	14,564	5,640	1,407	9,074	29,276	41,819	-	-
20,000 to 20,999	17,208	16,232	-	-	37,921	50,781	1,161	142,646
21,000 to 21,999	16,992	6,683	324	46	32,363	38,196	-	-
22,000 to 22,999	18,591	9,753	645	3,293	32,208	33,446	485	1,980
23,000 to 23,999	23,102	7,879	482	8,192	40,753	44,827	-	-
24,000 to 24,999	22,570	9,545	823	1,697	43,442	51,807	1,133	5,574
25,000 to 25,999	24,309	9,235	324	558	41,358	46,735	648	2,638
26,000 to 26,999	23,370	10,596	642	733	39,265	49,145	324	735
27,000 to 27,999	20,227	9,683	971	1,315	39,356	42,148	809	4,125
28,000 to 28,999	27,623	14,129	161	1,701	46,443	63,595	482	3,066
29,000 to 29,999	30,483	10,876	f	19	51,790	62,404	-	-
30,000 to 30,999	23,332	10,779	809	2,329	42,246	56,583	161	1,688
31,000 to 31,999	23,095	12,792	734	9,615	41,934	67,747	324	1,240
32,000 to 32,999	28,483	11,926	806	15,553	48,488	69,044	485	24,058
33,000 to 33,999	32,118	13,101	86	152	51,178	65,020	-	-
34,000 to 34,999	24,894	11,657	892	7,915	46,412	73,522	-	-
35,000 to 35,999	27,420	10,541	571	807	45,536	60,631	-	-
36,000 to 36,999	27,717	12,016	324	45	50,811	72,779	734	923
37,000 to 37,999	28,849	15,139	161	465	46,786	57,560	324	1,052
38,000 to 38,999	37,489	17,828	486	962	57,932	84,042	250	1,146
39,000 to 39,999	28,565	11,179	486	1,440	53,733	71,420	1,543	10,951
40,000 to 49,999	27,012	12,055	246	2,865	50,761	73,626	86	408
50,000 to 59,999	303,012	147,576	3,609	12,507	500,703	724,782	2,948	18,393
60,000 to 69,999	307,011	147,166	3,682	7,578	478,279	755,956	3,563	45,964
70,000 to 79,999	244,571	164,947	1,363	20,804	376,444	683,837	2,067	15,365
80,000 to 89,999	209,978	121,006	3,093	48,015	302,549	591,866	1,135	19,525
90,000 to 99,999	161,053	104,739	1,267	95,547	235,924	504,675	1,117	9,920
100,000 to 149,999	125,979	83,267	1,382	16,162	174,844	411,655	1,021	13,420
150,000 to 199,999	253,333	278,495	2,791	99,183	363,178	1,006,209	1,330	13,512
200,000 to 299,999	75,325	107,412	1,373	106,350	114,947	480,831	382	21,248
300,000 to 399,999	50,986	116,222	982	80,600	79,742	466,710	174	9,134
400,000 to 499,999	17,892	59,005	524	51,534	29,430	249,839	40	7,337
500,000 to 999,999	7,766	46,811	196	58,311	13,567	150,926	52	6,120
1,000,000 to 1,999,999	10,654	100,547	390	73,399	19,915	378,024	37	7,816
2,000,000 to 2,999,999	894	86,908	61	51,939	6,976	275,449	4	1,798
3,000,000 to 3,999,999	397	62,363	36	30,881	1,787	146,008	f	1,838
4,000,000 to 4,999,999	210	30,360	24	25,120	393	73,377	f	1,680
\$ 5,000,000 and over	579	351,677	81	377,260	1,091	646,164	-	-
Total	2,492,363	\$ 2,522,884	61,489	\$ 1,535,319	3,995,327	\$ 9,327,015	29,256	\$ 435,743

Footnotes follow this section.

TABLE 4A (continued)²
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1995 Taxable Year

Adjusted Gross Income Class	All Other Deductions ¹⁴		Total Federal Itemized Deductions		California Adjustments to ³ Federal Itemized Deductions		California Itemized Deductions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	27,418	\$ 99,511	52,173	\$ 1,400,962	37,046	\$ 67,608	58,887	\$ 1,445,708
	122	419	123	2,287	123	-640	122	1,340
\$ 1 to 999	3,584	8,050	11,557	164,846	10,124	3,696	9,910	170,030
1,000 to 1,999	1,052	1,083	4,511	41,961	8,562	1,638	5,087	44,407
2,000 to 2,999	1,709	2,137	10,440	92,357	8,541	1,742	9,574	79,394
3,000 to 3,999	6,325	7,178	11,439	100,801	9,820	4,445	9,955	92,851
4,000 to 4,999	5,335	3,466	9,237	75,498	10,215	6,641	9,823	109,213
5,000 to 5,999	8,248	10,844	11,262	127,474	15,404	3,194	13,084	136,090
6,000 to 6,999	8,730	9,352	16,401	188,465	23,924	4,946	16,828	192,534
7,000 to 7,999	5,420	2,989	17,824	179,114	25,669	9,487	16,884	179,165
8,000 to 8,999	5,377	8,306	19,318	228,754	16,426	2,823	28,674	267,202
9,000 to 9,999	3,842	11,267	18,768	229,239	21,218	4,968	22,382	232,363
10,000 to 10,999	8,101	9,078	20,547	221,031	17,021	5,320	25,189	239,620
11,000 to 11,999	9,315	19,414	30,130	294,904	22,175	8,742	34,446	316,508
12,000 to 12,999	13,440	20,859	19,857	226,366	25,909	7,999	23,395	239,077
13,000 to 13,999	9,501	57,999	40,260	432,045	23,636	8,918	41,186	435,866
14,000 to 14,999	11,877	26,798	33,491	403,985	32,932	10,179	37,954	416,544
15,000 to 15,999	7,235	11,162	34,625	389,638	29,176	13,174	39,324	398,493
16,000 to 16,999	5,885	20,863	33,505	352,908	38,151	15,921	38,602	363,580
17,000 to 17,999	7,032	14,879	31,668	309,651	30,868	13,296	37,461	324,571
18,000 to 18,999	10,630	34,447	36,671	412,813	40,264	14,739	45,063	443,903
19,000 to 19,999	13,534	20,513	43,017	636,445	42,691	20,035	47,142	639,831
20,000 to 20,999	11,730	25,691	40,328	446,194	45,834	22,563	43,768	471,620
21,000 to 21,999	10,777	42,850	38,677	468,588	41,210	22,322	43,069	472,938
22,000 to 22,999	14,004	45,041	46,859	534,285	48,327	25,152	51,297	536,617
23,000 to 23,999	14,064	41,985	47,416	558,744	53,145	33,454	52,031	561,321
24,000 to 24,999	15,623	44,048	46,660	556,039	50,229	30,464	51,316	568,412
25,000 to 25,999	14,847	50,442	43,255	467,027	45,117	28,711	45,524	460,748
26,000 to 26,999	17,980	55,976	44,602	554,864	47,508	37,678	46,683	531,033
27,000 to 27,999	16,376	52,478	50,771	635,072	59,426	57,055	53,980	613,310
28,000 to 28,999	16,960	45,162	54,597	648,268	58,984	48,114	56,874	615,103
29,000 to 29,999	15,068	42,176	47,106	560,057	54,278	49,425	48,666	530,504
30,000 to 30,999	19,192	53,248	45,316	555,033	53,292	39,080	48,872	533,026
31,000 to 31,999	18,126	51,101	55,907	702,968	60,737	58,458	56,944	656,358
32,000 to 32,999	19,225	57,667	55,481	690,969	61,994	63,493	56,293	645,483
33,000 to 33,999	16,969	51,913	53,143	702,773	57,611	84,248	53,882	633,536
34,000 to 34,999	20,207	83,347	49,829	626,969	55,702	62,081	50,900	583,672
35,000 to 35,999	20,260	61,205	55,525	729,335	61,505	68,768	56,580	677,238
36,000 to 36,999	18,369	50,633	52,976	662,712	60,914	65,414	54,834	621,054
37,000 to 37,999	23,950	77,587	62,180	792,230	71,655	82,196	63,657	736,962
38,000 to 38,999	22,007	63,303	60,882	855,102	67,552	79,251	60,640	780,084
39,000 to 39,999	18,969	60,963	53,769	715,711	58,017	74,335	54,723	658,675
40,000 to 49,999	193,815	649,176	546,413	7,681,673	581,556	926,175	541,751	6,831,856
50,000 to 59,999	190,145	656,022	517,914	8,057,319	534,656	1,092,891	500,175	6,952,039
60,000 to 69,999	132,618	493,963	402,945	6,983,693	409,506	1,067,529	383,906	5,875,089
70,000 to 79,999	107,819	461,660	320,147	6,125,575	321,724	1,035,636	302,416	5,043,504
80,000 to 89,999	83,046	382,106	247,130	5,264,218	246,834	956,447	232,718	4,240,686
90,000 to 99,999	57,801	315,396	181,797	4,316,846	182,122	835,608	170,144	3,443,390
100,000 to 149,999	111,735	713,436	382,062	10,703,968	383,721	2,492,294	352,211	8,174,962
150,000 to 199,999	28,274	255,251	120,491	4,504,340	122,970	1,325,099	111,024	3,293,315
200,000 to 299,999	18,272	224,942	83,761	4,170,827	88,145	1,477,940	75,753	2,789,051
300,000 to 399,999	6,096	95,598	30,709	2,042,652	32,849	849,696	26,362	1,141,552
400,000 to 499,999	2,392	50,491	14,269	1,170,944	15,324	561,075	11,737	555,357
500,000 to 999,999	3,180	101,219	20,708	2,378,169	22,669	1,257,690	16,526	914,108
1,000,000 to 1,999,999	1,081	69,618	7,257	1,554,679	8,138	959,757	6,050	482,196
2,000,000 to 2,999,999	306	27,972	1,852	891,298	2,142	441,175	1,633	215,975
3,000,000 to 3,999,999	133	22,316	827	696,703	965	551,445	740	153,178
4,000,000 to 4,999,999	79	14,155	406	419,087	489	175,616	371	100,034
\$ 5,000,000 and over	165	44,725	1,113	1,837,045	1,336	1,185,686	1,051	643,112
Total	1,455,372	\$ 6,035,476	4,391,904	\$ 87,773,520	4,558,078	\$ 18,452,892	4,358,073	\$ 69,505,391

Footnotes follow this section.

TABLE 4A (continued)²
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1995 Taxable Year

Adjusted Gross Income Class	California Standard Deduction		Personal Exemption Credit ¹⁵		Dependent Exemption Credit		Senior/Blind Exemption Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	67,595 1,673	\$ 221,001 6,347	173,462 2,711	\$ 11,448 179	46,881 1,000	\$ 3,094 66	38,848 794	\$ 2,564 52
\$ 1 to 999	168,282	358,562	125,093	8,256	38,399	2,534	16,289	1,075
1,000 to 1,999	216,230	491,723	129,342	8,537	51,938	3,428	13,298	878
2,000 to 2,999	212,314	561,746	132,864	8,769	50,423	3,328	15,300	1,010
3,000 to 3,999	257,620	786,958	225,502	14,883	99,391	6,560	21,712	1,433
4,000 to 4,999	255,295	830,315	260,066	17,164	128,010	8,449	13,501	891
5,000 to 5,999	259,180	835,625	265,933	17,552	139,395	9,200	21,733	1,434
6,000 to 6,999	269,313	902,015	301,857	19,923	152,671	10,076	37,415	2,469
7,000 to 7,999	267,056	935,729	301,071	19,871	175,569	11,588	34,405	2,271
8,000 to 8,999	272,252	955,213	325,847	21,506	168,476	11,119	50,034	3,302
9,000 to 9,999	251,654	890,613	320,325	21,141	175,682	11,595	44,645	2,947
10,000 to 10,999	265,880	983,214	349,852	23,090	205,006	13,530	59,465	3,925
11,000 to 11,999	238,962	912,496	344,029	22,706	200,077	13,205	48,633	3,210
12,000 to 12,999	269,105	975,427	350,259	23,117	189,367	12,498	52,457	3,462
13,000 to 13,999	234,278	871,128	344,010	22,705	189,143	12,483	70,418	4,648
14,000 to 14,999	235,903	852,925	344,084	22,710	170,534	11,255	67,530	4,457
15,000 to 15,999	228,013	877,737	345,516	22,804	212,795	14,044	61,299	4,046
16,000 to 16,999	200,150	776,356	316,625	20,897	205,193	13,543	42,036	2,774
17,000 to 17,999	214,782	858,801	338,206	22,322	215,986	14,255	65,024	4,292
18,000 to 18,999	167,328	644,916	277,065	18,286	182,899	12,071	37,309	2,462
19,000 to 19,999	172,891	655,157	295,731	19,518	185,243	12,226	51,788	3,418
20,000 to 20,999	170,038	645,786	287,183	18,954	168,830	11,143	41,091	2,712
21,000 to 21,999	154,884	587,256	267,385	17,647	164,449	10,854	48,730	3,216
22,000 to 22,999	151,695	579,609	277,356	18,306	159,060	10,498	50,301	3,320
23,000 to 23,999	150,391	568,905	276,833	18,271	171,772	11,337	46,041	3,039
24,000 to 24,999	130,315	490,954	244,165	16,115	130,336	8,602	44,234	2,919
25,000 to 25,999	129,101	492,714	242,032	15,974	137,593	9,081	39,713	2,621
26,000 to 26,999	119,196	453,086	228,969	15,112	138,480	9,140	34,953	2,307
27,000 to 27,999	118,671	437,527	230,010	15,181	126,334	8,338	38,643	2,550
28,000 to 28,999	110,421	426,763	236,471	15,607	132,583	8,750	32,178	2,124
29,000 to 29,999	102,134	380,274	206,089	13,734	115,264	7,607	30,408	2,007
30,000 to 30,999	94,927	364,026	200,610	13,240	113,090	7,464	26,765	1,766
31,000 to 31,999	82,806	312,313	191,388	12,632	110,123	7,268	23,019	1,519
32,000 to 32,999	86,351	331,846	201,219	13,280	122,642	8,094	24,396	1,610
33,000 to 33,999	76,459	302,721	192,690	12,718	123,637	8,160	23,368	1,542
34,000 to 34,999	70,711	280,553	174,473	11,515	102,459	6,762	21,338	1,408
35,000 to 35,999	63,430	261,777	181,823	12,000	114,049	7,527	25,268	1,668
36,000 to 36,999	63,584	252,883	175,669	11,594	109,079	7,199	20,218	1,334
37,000 to 37,999	67,907	270,692	194,912	12,864	129,410	8,541	22,475	1,483
38,000 to 38,999	59,904	226,633	179,783	11,866	104,118	6,872	20,077	1,325
39,000 to 39,999	55,804	226,608	165,052	10,893	85,440	5,639	19,036	1,256
40,000 to 49,999	413,345	1,692,404	1,494,576	98,642	876,718	57,863	141,910	9,366
50,000 to 59,999	208,965	885,662	1,175,988	77,615	673,047	44,421	93,397	6,164
60,000 to 69,999	116,969	520,791	871,362	57,510	502,483	33,164	65,317	4,311
70,000 to 79,999	63,831	278,925	631,381	41,671	361,971	23,890	41,530	2,741
80,000 to 89,999	36,452	161,790	472,324	31,173	266,946	17,618	30,899	2,039
90,000 to 99,999	25,307	113,567	339,588	22,413	195,597	12,909	20,980	1,385
100,000 to 149,999	42,188	185,475	681,408	44,973	377,805	24,935	47,801	3,155
150,000 to 199,999	11,901	50,780	205,886	13,588	115,373	7,615	17,857	1,179
200,000 to 299,999	8,972	37,931	110,787	7,312	62,329	4,114	10,348	683
300,000 to 399,999	4,665	20,165	37,017	2,443	19,793	1,306	3,786	250
400,000 to 499,999	2,763	12,620	23,777	1,569	11,973	790	2,574	170
500,000 to 999,999	4,501	20,598	36,492	2,408	18,501	1,221	4,973	328
1,000,000 to 1,999,999	1,301	5,968	13,026	860	6,630	438	1,731	114
2,000,000 to 2,999,999	237	1,089	3,269	216	1,509	100	427	28
3,000,000 to 3,999,999	97	445	1,474	97	774	51	186	12
4,000,000 to 4,999,999	40	180	732	48	368	24	70	5
\$ 5,000,000 and over	65	300	1,921	127	1,018	67	234	15
Total	7,726,084	\$28,065,619	16,326,570	\$ 1,077,554	9,235,661	\$ 609,554	1,980,205	\$ 130,694

Footnotes follow this section.

TABLE 4A (continued)^a
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1995 Taxable Year

Adjusted Gross Income Class	Total Exemption Credits Allowed		Manufacturer's Investment Credit		Los Angeles Revitalization Zone Credit		Other State Tax Credit	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	102,350 1,397	\$ 14,403 192	-	-	-	-	-	-
\$ 1 to 999	99,785	10,953	-	-	-	-	-	-
1,000 to 1,999	112,271	12,501	-	-	-	-	500	\$ 1
2,000 to 2,999	117,718	12,806	-	-	-	-	500	4
3,000 to 3,999	184,370	21,809	-	-	-	-	-	-
4,000 to 4,999	208,234	25,479	-	-	-	-	-	-
5,000 to 5,999	219,544	27,424	-	-	-	-	-	-
6,000 to 6,999	253,181	31,400	-	-	-	-	-	-
7,000 to 7,999	249,235	32,854	-	-	-	-	-	-
8,000 to 8,999	272,271	34,777	-	-	-	-	397	8
9,000 to 9,999	256,542	34,196	-	-	-	-	397	5
10,000 to 10,999	276,214	39,416	-	-	-	-	-	-
11,000 to 11,999	262,273	37,925	-	-	-	-	500	69
12,000 to 12,999	282,606	37,521	-	-	-	-	-	-
13,000 to 13,999	268,177	38,033	-	-	-	-	-	-
14,000 to 14,999	266,995	37,360	-	-	-	-	-	-
15,000 to 15,999	265,676	40,079	-	-	-	-	-	-
16,000 to 16,999	235,422	36,489	-	-	-	-	-	-
17,000 to 17,999	249,453	39,513	-	-	-	-	-	-
18,000 to 18,999	210,451	31,855	-	-	-	-	-	-
19,000 to 19,999	217,861	34,414	-	-	-	-	-	-
20,000 to 20,999	212,054	32,439	-	-	-	-	324	18
21,000 to 21,999	197,209	31,235	-	-	-	-	161	73
22,000 to 22,999	202,481	31,607	-	-	-	-	1,055	89
23,000 to 23,999	200,776	31,940	-	-	-	-	648	48
24,000 to 24,999	180,322	27,263	-	-	-	-	-	-
25,000 to 25,999	173,553	27,150	-	-	-	-	321	7
26,000 to 26,999	165,113	26,320	-	-	-	-	161	28
27,000 to 27,999	172,300	25,885	-	-	-	-	-	-
28,000 to 28,999	167,131	26,333	-	-	-	-	-	-
29,000 to 29,999	150,140	23,152	-	-	-	-	246	11
30,000 to 30,999	143,735	22,293	-	-	-	-	191	10
31,000 to 31,999	138,823	21,188	-	-	-	-	246	54
32,000 to 32,999	140,527	22,632	-	-	-	-	410	91
33,000 to 33,999	129,686	22,053	-	-	-	-	161	48
34,000 to 34,999	121,113	19,598	-	-	161	\$ 10	162	8
35,000 to 35,999	118,950	20,877	-	-	-	-	574	558
36,000 to 36,999	117,762	19,875	-	-	-	-	85	18
37,000 to 37,999	129,780	22,473	-	-	-	-	-	-
38,000 to 38,999	119,559	19,840	-	-	-	-	-	-
39,000 to 39,999	108,722	17,484	86	\$ 104	-	-	659	355
40,000 to 49,999	945,658	160,415	250	3	-	-	3,365	1,094
50,000 to 59,999	694,110	125,168	86	27	-	-	3,649	1,182
60,000 to 69,999	485,471	92,343	457	506	235	184	3,077	1,268
70,000 to 79,999	345,982	66,274	556	889	-	-	2,051	1,120
80,000 to 89,999	252,470	48,742	150	56	36	31	2,270	1,155
90,000 to 99,999	178,634	35,055	-	-	140	14	1,656	681
100,000 to 149,999	351,873	68,419	580	562	251	1,375	6,386	7,683
150,000 to 199,999	96,362	20,368	293	1,945	275	842	3,606	6,126
200,000 to 299,999	31,843	5,225	536	2,365	235	808	4,266	13,028
300,000 to 399,999	93	16	334	1,002	145	584	2,241	10,043
400,000 to 499,999	41	3	166	931	185	1,779	1,460	8,688
500,000 to 999,999	67	15	528	4,281	394	6,172	2,442	19,720
1,000,000 to 1,999,999	22	4	389	7,060	161	7,098	1,149	14,402
2,000,000 to 2,999,999	10	1	130	2,751	42	2,994	413	6,964
3,000,000 to 3,999,999	f	1	54	2,600	24	1,536	207	6,355
4,000,000 to 4,999,999	f	-	37	1,957	10	1,343	108	3,229
\$ 5,000,000 and over	f	-	104	8,665	34	5,738	369	34,133
Total	11,084,403	\$ 1,745,087	4,736	\$ 35,702	2,328	\$ 30,507	46,413	\$ 138,372

Footnotes follow this section.

TABLE 4A (continued)⁸
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1995 Taxable Year

Adjusted Gross Income Class	Rideshare Vanpool Credit		Other Special Credits		Total Special Credits		G-1 Tax/5870A Tax	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	-	-	-	-	-	-	f	4
\$ 1 to 999	-	-	-	-	-	-	-	-
1,000 to 1,999	-	-	-	-	-	-	-	-
2,000 to 2,999	-	-	-	-	500	\$ 1	-	-
3,000 to 3,999	-	-	-	-	500	4	-	-
4,000 to 4,999	-	-	-	-	-	-	500	682
5,000 to 5,999	-	-	-	-	-	-	-	-
6,000 to 6,999	-	-	-	-	-	-	-	-
7,000 to 7,999	-	-	-	-	-	-	-	-
8,000 to 8,999	-	-	397	\$ 6	794	13	-	-
9,000 to 9,999	-	-	1,161	16	1,557	21	-	-
10,000 to 10,999	-	-	-	-	-	-	-	-
11,000 to 11,999	-	-	-	-	500	69	896	349
12,000 to 12,999	-	-	-	-	-	-	-	-
13,000 to 13,999	-	-	-	-	-	-	-	-
14,000 to 14,999	-	-	-	-	-	-	500	35
15,000 to 15,999	-	-	-	-	-	-	-	-
16,000 to 16,999	-	-	-	-	-	-	-	-
17,000 to 17,999	-	-	-	-	-	-	-	-
18,000 to 18,999	-	-	-	-	-	-	-	-
19,000 to 19,999	-	-	-	-	-	-	161	114
20,000 to 20,999	648	\$ 53	324	4	1,297	75	-	-
21,000 to 21,999	-	-	-	-	161	73	-	-
22,000 to 22,999	324	51	-	-	1,379	139	-	-
23,000 to 23,999	324	117	-	-	973	164	-	-
24,000 to 24,999	648	233	324	20	973	254	-	-
25,000 to 25,999	324	59	161	72	806	139	-	-
26,000 to 26,999	321	19	410	67	891	115	485	210
27,000 to 27,999	485	96	734	161	1,219	257	161	31
28,000 to 28,999	324	156	650	175	974	331	-	-
29,000 to 29,999	-	-	570	68	817	79	161	10
30,000 to 30,999	648	102	570	435	1,409	548	-	-
31,000 to 31,999	161	60	648	133	1,055	247	324	44
32,000 to 32,999	648	183	321	56	1,380	330	-	-
33,000 to 33,999	485	166	324	21	970	235	-	-
34,000 to 34,999	485	60	161	74	968	153	-	-
35,000 to 35,999	648	249	324	44	1,222	851	-	-
36,000 to 36,999	973	396	1,133	351	2,191	764	324	53
37,000 to 37,999	324	156	324	1	648	157	161	13
38,000 to 38,999	324	3	973	242	1,297	244	250	80
39,000 to 39,999	-	-	1,141	350	1,800	808	-	-
40,000 to 49,999	6,221	2,214	6,287	1,797	16,123	5,107	888	174
50,000 to 59,999	4,333	1,280	3,274	1,396	11,192	3,885	470	332
60,000 to 69,999	3,639	1,124	2,739	1,146	10,148	4,227	450	371
70,000 to 79,999	3,298	1,054	2,148	1,147	7,968	4,210	496	2,025
80,000 to 89,999	2,486	828	2,328	1,125	7,119	3,194	225	327
90,000 to 99,999	1,223	306	2,976	2,683	5,994	3,684	140	15
100,000 to 149,999	2,204	757	5,159	3,205	14,515	13,581	290	309
150,000 to 199,999	454	182	3,900	3,196	8,496	12,291	165	1,077
200,000 to 299,999	13	6	2,982	2,845	7,793	19,052	142	421
300,000 to 399,999	-	-	1,912	2,512	4,424	14,141	51	58
400,000 to 499,999	-	-	1,521	1,907	3,191	13,305	29	4
500,000 to 999,999	-	-	2,233	8,249	5,151	38,423	80	315
1,000,000 to 1,999,999	f	-	738	6,713	2,166	35,273	18	265
2,000,000 to 2,999,999	-	-	167	2,536	667	15,244	f	94
3,000,000 to 3,999,999	-	-	93	1,765	320	12,255	5	37
4,000,000 to 4,999,999	-	-	50	670	171	7,198	f	2
\$ 5,000,000 and over	f	-	137	6,993	536	55,530	6	5
Total	31,967	\$ 9,911	49,294	\$ 52,181	132,255	\$ 266,673	7,387	\$ 7,452

Footnotes follow this section.

TABLE 4A (continued)^a
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1995 Taxable Year

Adjusted Gross Income Class	Alternative Minimum Tax		Other Taxes		Taxes Withheld		Estimated Taxes Paid	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	900	\$ 5,316	2,159	\$ 1,111	27,102	\$ 28,720	7,980	\$ 24,981
\$ 1 to 999	86	93	896	49	45,946	4,348	2,750	191
1,000 to 1,999	3,748	191	1,250	17	90,017	1,936	2,483	762
2,000 to 2,999	1,191	92	662	9	111,683	2,524	7,081	691
3,000 to 3,999	999	76	1,220	23	144,573	4,175	4,114	539
4,000 to 4,999	221	51	1,779	180	163,954	6,076	2,643	1,080
5,000 to 5,999	-	-	221	28	178,100	8,309	4,099	194
6,000 to 6,999	-	-	3,879	376	171,550	9,964	4,156	1,183
7,000 to 7,999	-	-	881	42	177,280	10,871	5,362	1,168
8,000 to 8,999	221	114	3,717	219	193,834	13,256	5,141	1,560
9,000 to 9,999	-	-	2,087	346	180,146	16,875	6,612	1,378
10,000 to 10,999	-	-	2,851	350	178,594	17,277	3,777	1,539
11,000 to 11,999	-	-	2,379	187	168,303	19,347	1,046	808
12,000 to 12,999	30	80	1,481	68	200,517	25,589	5,919	771
13,000 to 13,999	-	-	3,260	356	177,998	24,849	7,739	2,624
14,000 to 14,999	161	476	2,202	84	197,209	34,970	7,699	1,274
15,000 to 15,999	-	-	557	124	192,675	35,111	10,407	2,481
16,000 to 16,999	161	40	3,761	290	171,461	34,599	13,110	4,140
17,000 to 17,999	-	-	3,702	94	190,705	41,560	14,605	4,224
18,000 to 18,999	-	-	3,758	290	167,416	41,068	15,179	7,578
19,000 to 19,999	8	3	1,641	291	176,243	51,174	12,808	3,247
20,000 to 20,999	161	30	2,684	184	171,894	55,654	14,202	4,991
21,000 to 21,999	-	-	3,659	857	160,599	56,921	13,297	5,487
22,000 to 22,999	-	-	2,912	185	163,043	61,968	14,622	5,197
23,000 to 23,999	-	-	4,659	841	168,385	70,999	14,834	5,564
24,000 to 24,999	485	31	2,939	197	154,195	72,776	13,906	8,474
25,000 to 25,999	-	-	3,250	492	143,821	68,797	18,187	8,410
26,000 to 26,999	-	-	3,924	635	141,508	78,109	16,758	8,373
27,000 to 27,999	-	-	4,085	519	145,820	85,720	18,977	19,922
28,000 to 28,999	161	82	4,320	604	142,498	88,974	16,539	7,663
29,000 to 29,999	161	16	1,868	328	131,380	90,190	15,168	8,267
30,000 to 30,999	61	40	3,173	427	124,372	88,615	15,849	9,061
31,000 to 31,999	324	24	4,882	530	121,025	92,049	15,696	12,852
32,000 to 32,999	324	6	2,851	275	127,266	101,414	16,485	10,652
33,000 to 33,999	161	200	1,807	358	113,300	94,412	13,496	9,863
34,000 to 34,999	-	-	4,392	356	110,111	96,098	11,787	7,739
35,000 to 35,999	734	358	4,082	569	102,952	90,992	17,036	12,343
36,000 to 36,999	-	-	4,733	568	102,920	93,270	15,603	9,636
37,000 to 37,999	1,133	262	4,837	510	118,833	119,568	15,958	11,755
38,000 to 38,999	648	174	2,111	380	110,048	117,679	12,678	10,710
39,000 to 39,999	1,308	273	4,395	385	100,642	107,267	11,691	9,763
40,000 to 49,999	4,004	1,987	30,336	3,698	865,503	1,138,745	117,747	120,948
50,000 to 59,999	9,022	3,749	28,322	4,805	649,242	1,104,876	98,348	127,963
60,000 to 69,999	10,266	4,200	20,216	3,416	458,896	968,519	77,121	127,205
70,000 to 79,999	16,715	6,043	22,064	4,222	336,388	874,759	62,612	130,771
80,000 to 89,999	14,143	7,191	14,776	4,233	246,326	771,215	50,141	117,124
90,000 to 99,999	14,126	7,092	9,835	1,812	179,023	660,846	42,269	113,013
100,000 to 149,999	28,962	22,025	18,817	22,483	351,600	1,771,916	112,928	508,381
150,000 to 199,999	12,540	15,593	3,577	2,964	103,689	837,912	51,269	365,638
200,000 to 299,999	24,293	24,061	2,694	1,835	68,705	829,252	44,685	525,200
300,000 to 399,999	10,325	14,465	836	656	24,883	449,634	19,004	339,774
400,000 to 499,999	1,477	5,705	304	626	11,356	278,770	9,074	227,835
500,000 to 999,999	1,092	7,757	236	253	16,509	596,591	14,408	591,058
1,000,000 to 1,999,999	195	3,699	97	147	5,935	406,950	5,664	531,178
2,000,000 to 2,999,999	41	1,740	27	190	1,521	167,989	1,539	269,267
3,000,000 to 3,999,999	20	1,151	11	36	684	107,923	700	206,559
4,000,000 to 4,999,999	11	1,519	4	13	331	60,913	360	119,562
\$ 5,000,000 and over	42	4,273	17	1,617	925	349,958	1,018	921,752
Total	160,661	\$ 140,275	268,075	\$ 66,741	9,282,660	\$ 13,541,018	1,156,366	\$ 5,592,362

Footnotes follow this section.

TABLE 4A (continued)³
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1995 Taxable Year

Adjusted Gross Income Class	Excess State Disability Insurance (SDI)		Overpayment		Credit to Next Year's Tax		Total Voluntary Contributions	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	783	\$ 73	33,089	\$ 49,477	3,205	\$ 9,257	40	\$ 1
\$ 1 to 999	482	-	47,800	4,418	1,560	10	2,217	15
1,000 to 1,999	31	2	89,281	2,553	1,161	270	1,381	3
2,000 to 2,999	-	-	108,611	2,838	4,039	191	3,981	11
3,000 to 3,999	397	9	125,612	4,001	2,718	123	1,557	3
4,000 to 4,999	-	-	140,345	6,493	557	99	-	-
5,000 to 5,999	-	-	160,131	7,453	1,954	60	3,878	15
6,000 to 6,999	-	-	160,572	10,340	643	631	1,954	35
7,000 to 7,999	-	-	162,543	10,691	397	52	1,514	30
8,000 to 8,999	-	-	181,947	12,609	3,118	486	1,557	12
9,000 to 9,999	-	-	164,338	14,919	1,321	62	2,821	36
10,000 to 10,999	-	-	163,726	13,912	1,558	959	1,162	19
11,000 to 11,999	161	23	148,426	14,658	824	86	3,482	29
12,000 to 12,999	-	-	181,001	16,698	1,191	247	3,482	26
13,000 to 13,999	-	-	161,027	17,771	6,843	1,436	2,321	24
14,000 to 14,999	-	-	183,840	22,462	2,352	294	2,160	8
15,000 to 15,999	-	-	177,079	23,005	2,156	365	1,321	11
16,000 to 16,999	-	-	152,537	22,443	1,994	379	1,821	21
17,000 to 17,999	-	-	170,541	26,757	4,285	830	4,802	35
18,000 to 18,999	161	2	148,286	26,033	4,370	780	981	17
19,000 to 19,999	-	-	153,257	28,058	2,449	453	2,482	20
20,000 to 20,999	-	-	148,892	30,231	3,967	1,059	3,649	43
21,000 to 21,999	324	40	137,299	29,691	4,798	1,675	2,441	30
22,000 to 22,999	485	60	139,138	30,500	5,257	980	3,264	25
23,000 to 23,999	250	-	138,674	32,846	4,838	672	1,956	23
24,000 to 24,999	324	10	129,603	36,278	4,350	3,177	2,269	22
25,000 to 25,999	-	-	122,261	30,329	6,459	1,658	1,707	32
26,000 to 26,999	809	46	120,499	36,874	6,811	2,424	1,133	11
27,000 to 27,999	485	20	121,268	46,425	5,150	621	4,219	47
28,000 to 28,999	1,133	62	119,586	39,031	5,731	1,320	1,219	20
29,000 to 29,999	324	1	104,687	35,728	4,843	1,746	2,355	30
30,000 to 30,999	648	28	97,403	34,269	5,200	1,042	3,075	35
31,000 to 31,999	1,707	29	95,935	39,665	4,321	992	2,242	15
32,000 to 32,999	3,500	41	98,870	40,477	4,787	1,335	2,676	25
33,000 to 33,999	3,247	99	89,608	37,646	4,775	1,809	3,012	61
34,000 to 34,999	3,001	99	81,070	35,737	3,315	1,070	1,383	16
35,000 to 35,999	3,428	97	75,655	40,489	6,314	2,537	645	6
36,000 to 36,999	3,087	126	74,848	29,606	4,378	1,056	1,468	45
37,000 to 37,999	6,829	186	87,672	42,204	4,059	1,036	1,942	38
38,000 to 38,999	4,564	259	81,821	39,957	4,640	1,656	1,629	42
39,000 to 39,999	4,736	221	71,526	34,947	2,804	887	1,581	29
40,000 to 49,999	49,123	3,672	599,771	345,310	36,785	14,564	13,816	250
50,000 to 59,999	42,501	3,936	427,395	288,332	29,806	15,223	10,442	228
60,000 to 69,999	36,605	4,270	275,753	211,497	22,050	16,695	7,854	154
70,000 to 79,999	30,460	3,594	187,119	157,418	19,221	13,801	3,893	102
80,000 to 89,999	27,632	3,829	126,942	118,447	13,313	10,274	4,133	77
90,000 to 99,999	19,070	2,964	87,660	93,809	11,215	12,526	2,363	64
100,000 to 149,999	40,083	7,396	167,095	257,957	33,380	46,531	5,396	142
150,000 to 199,999	13,225	3,050	51,790	105,060	16,738	37,629	969	43
200,000 to 299,999	7,978	1,998	37,842	142,162	15,090	49,209	696	33
300,000 to 399,999	2,672	677	13,954	71,123	6,752	35,616	274	59
400,000 to 499,999	1,426	337	7,280	46,135	3,957	26,891	131	234
500,000 to 999,999	2,058	580	10,645	103,327	5,956	58,930	136	24
1,000,000 to 1,999,999	962	292	4,044	87,769	2,593	55,634	42	15
2,000,000 to 2,999,999	245	68	1,116	37,415	777	25,423	11	1
3,000,000 to 3,999,999	108	28	541	53,842	394	19,521	f	2
4,000,000 to 4,999,999	66	21	264	16,568	205	13,076	-	-
\$ 5,000,000 and over	179	67	772	105,667	611	80,804	f	87
Total	315,289	\$ 38,333	7,151,477	\$ 3,302,591	364,335	\$ 578,170	138,942	\$ 2,481

Footnotes follow this section.

TABLE 4A (continued)^a
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 State Totals - 1995 Taxable Year

Adjusted Gross Income Class	Refund		Tax Due		Remittance	
	Number	Amount (Thousands)	Number	Amount (Thousands)	Number	Amount (Thousands)
Negative Zero	30,681 1,190	\$ 40,222 35	2,166 36	\$ 2,138 50	1,975 36	\$ 1,948 50
\$ 1 to 999	47,402	4,405	18,909	44	19,247	48
1,000 to 1,999	86,960	2,280	41,773	439	41,112	458
2,000 to 2,999	105,893	2,643	32,605	734	29,519	660
3,000 to 3,999	122,497	3,875	46,921	705	42,507	688
4,000 to 4,999	139,787	6,394	34,876	1,441	35,955	1,525
5,000 to 5,999	157,016	7,378	28,900	664	27,240	649
6,000 to 6,999	159,532	9,707	24,008	1,379	26,903	1,389
7,000 to 7,999	161,750	10,829	21,422	660	22,583	645
8,000 to 8,999	179,990	12,111	32,177	780	31,296	862
9,000 to 9,999	163,177	14,821	34,410	1,224	30,121	1,082
10,000 to 10,999	162,166	12,935	26,795	1,835	26,030	1,842
11,000 to 11,999	145,281	14,543	36,819	1,872	36,378	1,898
12,000 to 12,999	177,520	16,425	47,023	2,546	41,237	1,952
13,000 to 13,999	157,223	16,310	39,851	2,169	33,982	1,671
14,000 to 14,999	181,488	22,164	40,725	3,216	38,640	2,999
15,000 to 15,999	175,084	22,629	39,535	2,799	38,272	2,581
16,000 to 16,999	150,949	22,045	43,619	3,365	39,314	2,812
17,000 to 17,999	168,898	25,899	39,952	4,113	38,763	3,674
18,000 to 18,999	146,644	25,250	41,642	3,966	37,017	3,367
19,000 to 19,999	149,969	27,585	37,246	4,772	32,960	4,182
20,000 to 20,999	145,734	29,129	45,280	5,446	38,364	5,181
21,000 to 21,999	134,366	28,004	41,063	5,631	36,166	5,019
22,000 to 22,999	136,465	29,500	42,220	6,611	36,998	5,463
23,000 to 23,999	135,611	32,157	52,813	7,292	44,112	5,647
24,000 to 24,999	126,380	33,076	45,139	6,562	39,843	5,109
25,000 to 25,999	116,929	28,654	47,662	7,876	42,277	6,528
26,000 to 26,999	116,427	34,441	40,030	6,599	35,517	5,448
27,000 to 27,999	117,402	45,759	45,476	8,405	42,496	7,199
28,000 to 28,999	116,438	37,690	44,278	7,915	41,798	6,748
29,000 to 29,999	100,569	33,957	43,030	9,397	37,298	7,391
30,000 to 30,999	93,845	33,191	44,049	9,138	39,290	7,321
31,000 to 31,999	93,233	38,665	41,074	9,877	36,473	7,619
32,000 to 32,999	96,190	39,123	41,997	9,690	34,639	7,455
33,000 to 33,999	86,131	35,782	38,544	7,398	33,763	6,358
34,000 to 34,999	78,644	34,656	39,970	8,664	33,599	7,024
35,000 to 35,999	70,568	37,947	42,651	9,597	38,875	8,601
36,000 to 36,999	72,082	28,508	42,512	11,576	36,797	8,801
37,000 to 37,999	85,492	41,130	43,075	10,895	39,145	9,594
38,000 to 38,999	78,404	38,266	37,506	10,126	33,637	9,016
39,000 to 39,999	69,807	34,045	38,583	10,994	35,991	10,068
40,000 to 49,999	576,567	330,590	346,438	122,138	308,248	99,404
50,000 to 59,999	407,243	272,911	277,442	139,395	253,364	110,288
60,000 to 69,999	260,737	195,229	222,683	130,771	203,028	112,144
70,000 to 79,999	174,094	143,528	178,061	129,012	163,379	109,573
80,000 to 89,999	119,044	108,119	141,447	125,971	129,159	106,159
90,000 to 99,999	79,420	81,237	106,532	110,096	99,804	98,792
100,000 to 149,999	145,564	211,383	225,168	371,381	212,841	316,054
150,000 to 199,999	41,120	67,439	70,344	186,255	66,883	167,889
200,000 to 299,999	27,682	93,015	46,373	186,599	44,481	169,062
300,000 to 399,999	9,284	35,524	16,963	105,210	16,128	98,305
400,000 to 499,999	4,574	19,312	7,188	64,346	6,849	57,144
500,000 to 999,999	6,708	44,607	10,244	152,636	9,885	136,454
1,000,000 to 1,999,999	2,162	32,214	3,265	101,331	3,154	91,841
2,000,000 to 2,999,999	553	11,992	745	42,061	732	40,411
3,000,000 to 3,999,999	230	34,342	294	22,967	283	21,587
4,000,000 to 4,999,999	105	3,492	145	17,027	141	15,096
\$ 5,000,000 and over	306	24,791	346	70,369	339	63,246
Total	6,897,207	\$ 2,723,889	3,216,341	\$ 2,288,168	2,946,863	\$ 1,992,024

Footnotes follow this section.

TABLE 4B³
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Single Returns - 1995 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California ³ Adjustments (Thousands)	California ¹ AGI (Thousands)	California ² Deductions (Thousands)	Taxable ⁴ Income (Thousands)	Total ⁵ Tax Liability (Thousands)
	All	Taxable						
Negative Zero	63,253	1,493	\$ -2,593,043	\$ 510,078	\$ -2,082,966	\$ 418,237	-	\$ 756
	794	-	2,878	-2,878	-	1,974	-	-
\$ 1 to 999	144,039	18,704	150,678	-86,068	64,610	257,654	\$ 2,942	79
1,000 to 1,999	184,113	44,711	311,751	-43,966	267,785	336,903	29,086	462
2,000 to 2,999	178,231	63,565	497,200	-58,477	438,723	429,828	55,964	1,022
3,000 to 3,999	190,495	76,758	720,655	-58,461	662,193	480,033	200,637	1,389
4,000 to 4,999	174,700	54,846	830,506	-51,309	779,197	441,320	344,215	1,375
5,000 to 5,999	186,255	51,157	1,087,885	-62,005	1,025,881	510,562	548,801	1,680
6,000 to 6,999	179,204	33,484	1,202,179	-43,512	1,158,667	477,451	700,316	1,875
7,000 to 7,999	160,208	32,440	1,243,815	-42,027	1,201,788	441,373	780,730	1,771
8,000 to 8,999	172,372	95,864	1,484,927	-25,737	1,459,190	525,614	967,301	2,720
9,000 to 9,999	151,703	112,509	1,499,680	-58,850	1,440,830	464,219	1,016,225	4,075
10,000 to 10,999	142,435	101,463	1,541,718	-49,398	1,492,320	434,176	1,090,915	6,470
11,000 to 11,999	132,158	101,798	1,575,501	-56,939	1,518,562	460,474	1,084,527	6,988
12,000 to 12,999	151,032	139,857	1,939,047	-46,030	1,893,018	432,019	1,465,221	11,574
13,000 to 13,999	132,218	119,336	1,820,895	-41,114	1,779,781	422,144	1,361,015	11,472
14,000 to 14,999	149,603	135,766	2,225,819	-56,000	2,169,819	554,322	1,679,234	16,295
15,000 to 15,999	126,903	112,464	2,004,478	-40,746	1,963,732	508,827	1,488,498	16,992
16,000 to 16,999	102,140	99,704	1,723,150	-40,193	1,682,957	320,922	1,362,647	19,173
17,000 to 17,999	91,702	88,181	1,587,061	14,191	1,601,253	297,482	1,307,487	20,655
18,000 to 18,999	95,679	91,157	1,796,367	-28,765	1,767,602	362,395	1,428,944	24,225
19,000 to 19,999	98,333	97,851	1,950,441	-35,755	1,914,686	343,282	1,575,517	29,026
20,000 to 20,999	97,955	93,526	2,049,003	-43,987	2,005,016	368,896	1,639,858	32,147
21,000 to 21,999	88,307	85,074	1,967,349	-71,160	1,896,189	349,251	1,566,186	33,517
22,000 to 22,999	87,079	86,273	2,002,332	-45,334	1,956,998	333,537	1,623,462	37,039
23,000 to 23,999	91,143	89,686	2,186,495	-42,190	2,144,306	353,371	1,790,934	44,065
24,000 to 24,999	78,436	77,057	1,966,468	-44,740	1,921,728	303,331	1,620,403	42,208
25,000 to 25,999	75,012	74,206	1,957,302	-46,045	1,911,258	285,998	1,625,260	44,766
26,000 to 26,999	69,473	68,181	1,864,052	-24,709	1,839,344	287,944	1,561,150	45,706
27,000 to 27,999	80,523	78,905	2,268,936	-52,714	2,216,223	348,995	1,868,358	56,054
28,000 to 28,999	63,538	63,214	1,862,585	-50,128	1,812,457	255,923	1,558,152	49,412
29,000 to 29,999	69,218	68,573	2,086,770	-45,877	2,040,893	293,170	1,748,682	58,298
30,000 to 30,999	62,077	61,106	2,094,323	-205,094	1,889,230	277,822	1,612,049	55,403
31,000 to 31,999	59,077	58,756	1,917,077	-57,553	1,859,524	291,305	1,568,219	55,759
32,000 to 32,999	57,288	56,397	1,917,827	-55,653	1,862,174	269,463	1,595,158	59,431
33,000 to 33,999	48,109	47,628	1,656,453	-45,306	1,611,147	262,928	1,348,826	51,182
34,000 to 34,999	47,287	46,392	1,677,602	-47,472	1,630,130	270,244	1,360,962	53,315
35,000 to 35,999	36,307	36,307	1,321,709	-33,855	1,287,854	191,091	1,096,763	44,072
36,000 to 36,999	42,832	42,182	1,621,224	-56,496	1,564,729	241,001	1,325,462	55,556
37,000 to 37,999	47,157	46,911	1,810,358	-42,171	1,768,188	277,462	1,491,494	64,635
38,000 to 38,999	46,565	46,158	1,849,853	-56,905	1,792,948	304,127	1,501,712	66,588
39,000 to 39,999	38,301	38,044	1,560,785	-50,086	1,510,699	251,652	1,259,608	56,557
40,000 to 49,999	296,688	295,701	13,486,327	-296,148	13,190,178	2,012,100	11,199,817	564,159
50,000 to 59,999	171,534	170,714	9,521,565	-205,123	9,316,442	1,561,548	7,767,914	447,251
60,000 to 69,999	86,837	86,513	5,752,779	-138,094	5,614,685	919,664	4,696,321	295,979
70,000 to 79,999	54,780	54,492	4,176,063	-103,291	4,072,772	632,916	3,442,664	231,764
80,000 to 89,999	31,317	31,313	2,711,757	-65,389	2,646,368	413,537	2,239,142	158,230
90,000 to 99,999	18,523	18,127	1,795,399	-49,466	1,745,933	300,859	1,446,276	105,000
100,000 to 149,999	41,832	41,545	5,140,134	-137,613	5,002,521	743,358	4,268,244	332,396
150,000 to 199,999	13,685	13,615	2,411,434	-66,608	2,344,826	314,154	2,038,653	175,038
200,000 to 299,999	9,743	9,705	2,376,597	-29,923	2,346,674	245,468	2,104,817	188,681
300,000 to 399,999	3,692	3,680	1,295,102	-11,601	1,283,501	109,038	1,176,702	111,439
400,000 to 499,999	1,862	1,852	829,214	1,692	830,907	72,774	758,344	74,280
500,000 to 999,999	2,713	2,703	1,803,704	-11,043	1,792,660	102,730	1,691,408	171,177
1,000,000 to 1,999,999	1,007	999	1,373,908	112	1,374,020	79,143	1,295,999	133,270
2,000,000 to 2,999,999	301	301	710,180	17,982	728,162	41,045	687,117	72,151
3,000,000 to 3,999,999	113	111	392,372	-3,999	388,372	31,162	357,219	36,721
4,000,000 to 4,999,999	51	50	233,056	-978	232,078	15,313	216,764	22,855
\$ 5,000,000 and over	168	166	1,917,219	9,264	1,926,483	132,317	1,806,103	167,488
Total	5,028,100	3,669,271	\$ 118,168,902	\$ -2,611,663	\$ 115,557,239	\$ 22,465,850	\$ 96,446,424	\$ 4,493,665

Footnotes follow this section.

TABLE 4C²
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Joint Returns - 1995 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal	California ³	California ¹	California ²	Taxable ⁴	Total ⁵
	All	Taxable	AGI (Thousands)	Adjustments (Thousands)	AGI (Thousands)	Deductions (Thousands)	Income (Thousands)	Tax Liability (Thousands)
Negative Zero	53,533	1,372	\$ -5,956,680	\$ 1,264,339	\$ -4,692,341	\$ 1,129,051	-	\$ 5,513
916	36	19,888	-19,888	-	-	4,897	-	180
\$ 1 to 999	18,786	86	64,917	-58,938	5,979	178,068	-	93
1,000 to 1,999	14,336	30	39,405	-17,355	22,050	84,924	-	118
2,000 to 2,999	12,980	30	57,629	-26,180	31,449	66,744	-	73
3,000 to 3,999	34,781	-	164,364	-42,404	121,961	200,307	-	-
4,000 to 4,999	49,396	500	266,241	-45,706	220,535	301,813	\$ 9	682
5,000 to 5,999	46,515	1,161	295,863	-36,865	258,999	261,502	25,152	10
6,000 to 6,999	46,923	778	358,504	-51,513	306,991	301,911	61,534	244
7,000 to 7,999	48,190	161	381,903	-22,681	359,222	287,107	107,360	9
8,000 to 8,999	52,513	1,396	513,394	-63,777	449,617	319,372	166,483	120
9,000 to 9,999	63,244	2,454	666,927	-63,867	603,061	376,681	253,395	364
10,000 to 10,999	72,080	720	792,711	-38,861	753,850	410,306	352,022	136
11,000 to 11,999	78,935	397	951,507	-42,391	909,116	446,390	475,424	38
12,000 to 12,999	67,677	615	872,855	-27,650	845,205	413,651	456,873	123
13,000 to 13,999	72,703	397	1,046,620	-63,947	982,673	536,761	509,499	99
14,000 to 14,999	75,688	821	1,148,090	-49,977	1,098,113	459,067	650,589	505
15,000 to 15,999	79,677	-	1,283,029	-50,555	1,232,474	464,040	769,807	-
16,000 to 16,999	80,032	6,130	1,381,945	-55,913	1,326,033	509,700	819,457	51
17,000 to 17,999	89,505	14,439	1,567,769	-4,003	1,563,766	530,293	1,034,907	436
18,000 to 18,999	62,750	13,716	1,191,716	-29,777	1,161,938	409,265	762,293	586
19,000 to 19,999	77,874	15,779	1,559,334	-42,816	1,516,518	688,071	966,228	682
20,000 to 20,999	74,612	27,261	1,579,514	-48,682	1,530,832	522,680	1,032,945	1,400
21,000 to 21,999	69,433	19,082	1,518,228	-26,580	1,491,648	474,518	1,024,537	1,695
22,000 to 22,999	74,939	26,051	1,750,187	-66,240	1,683,947	537,238	1,155,837	2,053
23,000 to 23,999	75,645	42,820	1,832,924	-54,073	1,778,851	559,689	1,229,255	2,621
24,000 to 24,999	63,198	39,238	1,557,498	-11,308	1,546,190	510,341	1,055,972	2,983
25,000 to 25,999	68,230	45,240	1,807,672	-67,065	1,740,606	488,309	1,253,563	4,709
26,000 to 26,999	63,370	42,083	1,750,818	-70,846	1,679,972	481,580	1,198,392	4,669
27,000 to 27,999	57,683	41,098	1,662,479	-75,350	1,587,129	478,327	1,116,251	4,824
28,000 to 28,999	69,247	52,212	2,049,894	-74,522	1,975,372	552,196	1,426,020	7,951
29,000 to 29,999	57,949	45,717	1,755,254	-45,048	1,710,205	460,456	1,249,840	7,537
30,000 to 30,999	56,626	46,190	1,769,821	-42,527	1,727,293	451,912	1,279,049	9,388
31,000 to 31,999	51,962	41,987	1,734,598	-96,649	1,637,949	468,456	1,192,390	9,568
32,000 to 32,999	58,975	48,854	2,003,760	-87,067	1,916,694	514,240	1,413,961	12,438
33,000 to 33,999	62,510	54,868	2,155,645	-61,637	2,094,008	533,780	1,560,752	15,064
34,000 to 34,999	53,112	48,886	1,932,054	-101,156	1,830,898	451,855	1,380,465	14,664
35,000 to 35,999	62,388	55,759	2,319,242	-105,909	2,213,332	585,602	1,628,086	18,238
36,000 to 36,999	57,412	53,205	2,160,343	-64,473	2,095,870	504,184	1,595,656	19,330
37,000 to 37,999	64,645	59,455	2,550,792	-127,575	2,423,217	571,330	1,852,242	23,939
38,000 to 38,999	60,138	55,272	2,431,591	-115,746	2,315,846	578,550	1,741,943	23,598
39,000 to 39,999	56,158	54,233	2,356,081	-135,639	2,220,442	506,816	1,714,944	25,736
40,000 to 49,999	544,221	529,077	25,488,083	-1,069,086	24,418,997	5,473,514	18,966,434	358,793
50,000 to 59,999	479,160	472,936	27,081,603	-780,205	26,301,398	5,605,607	20,707,545	548,353
60,000 to 69,999	388,104	384,909	25,776,359	-631,898	25,144,462	5,135,810	20,014,352	661,067
70,000 to 79,999	294,724	293,569	22,476,650	-444,327	22,032,323	4,452,014	17,581,783	695,256
80,000 to 89,999	229,128	228,682	19,751,361	-326,355	19,425,006	3,812,480	15,615,579	710,645
90,000 to 99,999	170,022	169,566	16,376,102	-267,748	16,108,354	3,126,915	12,984,323	654,933
100,000 to 149,999	339,873	339,369	40,908,332	-552,371	40,355,960	7,330,272	33,034,742	1,983,847
150,000 to 199,999	104,315	18,161,336	-214,589	17,946,747	2,908,776	15,041,540	1,059,205	-
200,000 to 299,999	72,366	72,236	17,490,170	-132,604	17,357,567	2,498,398	14,873,646	1,165,919
300,000 to 399,999	26,406	26,366	9,104,463	-31,329	9,073,134	1,023,381	8,058,347	686,260
400,000 to 499,999	12,175	12,139	5,433,346	-19,887	5,413,459	476,649	4,938,713	432,234
500,000 to 999,999	17,592	17,523	11,839,698	-98,136	11,741,561	806,466	10,944,480	1,019,052
1,000,000 to 1,999,999	6,048	6,024	8,228,926	-34,210	8,194,716	383,334	7,813,582	779,765
2,000,000 to 2,999,999	1,478	1,472	3,513,937	-32,283	3,546,219	161,377	3,385,648	348,053
3,000,000 to 3,999,999	679	676	2,365,649	-19,154	2,346,495	114,905	2,232,582	231,696
4,000,000 to 4,999,999	340	339	1,524,944	-15,697	1,509,247	74,197	1,435,167	150,061
\$ 5,000,000 and over	886	885	10,020,516	-127,248	9,893,268	481,630	9,411,737	990,173
Total	5,145,117	3,620,612	\$ 312,887,803	\$ -5,801,377	\$ 307,086,426	\$ 62,477,703	\$ 251,553,331	\$ 12,697,777

Footnotes follow this section.

TABLE 4D^a
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Separate Returns - 1995 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal	California ³	California ¹	California ²	Taxable ⁴	Total ⁵
	All	Taxable	AGI (Thousands)	Adjustments (Thousands)	AGI (Thousands)	Deductions (Thousands)	Income (Thousands)	Tax Liability (Thousands)
Negative Zero	2,988	43	\$ -559,503	\$ 264,561	\$ -294,942	\$ 38,956	-	\$ 70
	86	-	4,607	-4,607	-	816	-	-
\$ 1 to 999	2,072	-	9,889	-9,777	112	5,747	-	-
1,000 to 1,999	401	-	2,919	-2,122	797	2,012	-	-
2,000 to 2,999	6,156	720	18,202	-2,733	15,470	18,516	\$ 1,100	12
3,000 to 3,999	7,096	1,660	24,799	-1,123	23,676	22,792	5,185	19
4,000 to 4,999	3,482	-	15,400	-	15,400	8,659	6,742	-
5,000 to 5,999	1,161	-	6,460	-	6,460	2,886	3,573	-
6,000 to 6,999	-	-	-	-	-	-	-	-
7,000 to 7,999	4,672	-	42,147	-7,192	34,954	18,698	19,650	-
8,000 to 8,999	5,495	3,541	50,659	-4,604	46,055	14,669	31,386	22
9,000 to 9,999	4,775	3,614	51,110	-4,709	46,400	11,875	34,526	106
10,000 to 10,999	3,878	2,321	41,950	-610	41,340	12,173	29,167	109
11,000 to 11,999	838	838	13,866	-4,032	9,834	2,084	7,750	31
12,000 to 12,999	6,359	5,641	83,585	-4,258	79,308	19,625	61,365	484
13,000 to 13,999	3,981	2,821	53,481	-	53,481	9,901	43,580	256
14,000 to 14,999	1,161	1,161	16,945	-	16,945	2,886	14,059	164
15,000 to 15,999	3,320	2,160	51,915	-	51,915	15,118	36,797	382
16,000 to 16,999	1,320	1,320	25,477	-3,840	21,637	18,930	6,851	242
17,000 to 17,999	4,862	4,862	87,078	-760	86,318	12,092	74,227	1,160
18,000 to 18,999	1,481	1,320	29,916	-2,357	27,559	5,924	21,636	442
19,000 to 19,999	3,142	1,821	67,236	-5,576	61,660	23,905	37,755	642
20,000 to 20,999	2,292	2,131	47,391	-790	46,602	9,701	36,900	556
21,000 to 21,999	3,365	3,204	73,822	-1,348	72,475	16,646	55,829	1,062
22,000 to 22,999	3,749	3,425	88,115	-3,791	84,325	18,878	65,447	1,409
23,000 to 23,999	2,381	2,057	57,011	-283	56,729	15,183	41,546	1,046
24,000 to 24,999	5,325	5,325	131,826	-1,395	130,432	30,107	100,324	2,299
25,000 to 25,999	3,287	3,287	87,486	-4,066	83,420	15,542	67,878	1,714
26,000 to 26,999	2,716	2,392	76,873	-4,812	72,060	15,529	56,531	1,537
27,000 to 27,999	2,631	2,631	73,422	-1,549	71,874	11,674	60,200	1,769
28,000 to 28,999	3,529	3,529	102,005	-1,068	100,937	23,196	77,741	2,207
29,000 to 29,999	1,558	1,558	46,251	-44	46,207	5,366	40,840	1,417
30,000 to 30,999	2,677	2,677	88,410	-6,925	81,485	13,672	67,813	2,185
31,000 to 31,999	3,204	3,204	102,001	-1,330	100,671	18,968	81,703	2,799
32,000 to 32,999	2,694	2,694	88,171	-774	87,597	21,198	66,399	2,160
33,000 to 33,999	1,893	1,893	63,136	609	63,745	16,984	46,760	1,748
34,000 to 34,999	817	817	30,049	-1,696	28,353	9,382	18,971	529
35,000 to 35,999	1,319	1,319	48,979	-2,113	46,865	13,290	33,576	1,467
36,000 to 36,999	1,558	1,558	57,409	-773	56,636	9,528	47,108	1,792
37,000 to 37,999	2,840	2,840	108,214	-2,024	106,190	27,182	79,009	2,983
38,000 to 38,999	1,479	1,479	59,493	-2,497	56,996	4,332	52,664	2,391
39,000 to 39,999	1,308	1,308	52,129	-271	51,858	12,691	39,167	1,774
40,000 to 49,999	14,282	14,282	662,783	-18,012	644,771	117,521	527,249	26,265
50,000 to 59,999	5,492	5,352	301,566	-4,575	296,992	65,413	231,578	13,154
60,000 to 69,999	2,568	2,568	174,823	-6,561	168,262	28,971	139,291	8,898
70,000 to 79,999	1,819	1,819	133,249	2,125	135,374	17,378	117,996	7,952
80,000 to 89,999	733	733	66,723	-2,948	63,775	17,006	46,769	3,249
90,000 to 99,999	1,484	1,484	143,848	-3,582	140,266	27,470	112,797	8,130
100,000 to 149,999	2,562	2,497	302,217	3,195	305,412	59,410	246,002	20,055
150,000 to 199,999	1,068	1,065	191,440	-5,632	185,808	29,172	157,670	14,000
200,000 to 299,999	612	607	153,474	-7,426	146,049	18,273	128,076	11,381
300,000 to 399,999	237	234	83,351	-2,203	81,147	9,044	72,337	6,866
400,000 to 499,999	160	159	79,070	-4,292	74,778	4,395	70,383	6,912
500,000 to 999,999	294	291	190,270	-1,469	188,801	16,275	172,646	17,747
1,000,000 to 1,999,999	131	128	178,261	4,338	182,599	16,293	166,994	17,113
2,000,000 to 2,999,999	46	46	106,149	6,472	112,621	10,854	102,294	11,119
3,000,000 to 3,999,999	29	29	104,995	-5,964	99,031	6,184	92,847	9,111
4,000,000 to 4,999,999	9	9	40,807	-826	39,982	8,498	33,334	3,506
\$ 5,000,000 and over	45	45	470,103	-6,979	463,124	25,841	437,284	45,319
Total	150,919	114,519	\$ 5,003,640	\$ 114,985	\$ 5,118,625	\$ 1,055,312	\$ 4,427,300	\$ 269,762

Footnotes follow this section.

TABLE 4E³
 Personal Income Tax Statistics
 COMPARISON BY ADJUSTED GROSS INCOME CLASS
 Head of Household Returns - 1995 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California ³ Adjustments (Thousands)	California ¹ AGI (Thousands)	California ² Deductions (Thousands)	Taxable ⁴ Income (Thousands)	Total ⁵ Tax Liability (Thousands)
	All	Taxable						
Negative Zero	6,229	104	\$ -370,699	\$ 105,210	\$ -265,489	\$ 77,401	-	\$ 91
\$ 1 to 999	13,295	-	38,986	-33,939	5,048	87,123	-	-
1,000 to 1,999	22,467	720	42,431	-8,689	33,742	112,292	-	10
2,000 to 2,999	24,520	-	72,440	-9,236	63,204	126,052	-	-
3,000 to 3,999	35,203	999	138,565	-15,292	123,273	176,677	-	21
4,000 to 4,999	37,541	617	193,010	-23,117	169,893	187,737	-	49
5,000 to 5,999	38,333	221	232,085	-21,286	210,799	196,765	\$ 19,959	28
6,000 to 6,999	60,014	221	411,003	-18,859	392,144	315,186	91,347	37
7,000 to 7,999	70,870	500	555,236	-18,605	536,631	367,716	179,066	11
8,000 to 8,999	69,885	2,321	607,464	-13,648	593,815	350,588	243,333	128
9,000 to 9,999	54,314	896	539,100	-20,901	518,199	270,203	248,034	20
10,000 to 10,999	72,676	397	786,089	-25,723	760,365	366,178	394,197	26
11,000 to 11,999	62,317	2,820	737,555	-21,601	715,953	314,283	402,179	343
12,000 to 12,999	67,433	2,953	859,236	-17,340	841,896	349,209	498,779	31
13,000 to 13,999	66,166	2,981	904,799	-11,405	893,394	336,125	557,269	48
14,000 to 14,999	46,245	1,161	676,822	-7,045	669,777	247,422	422,355	34
15,000 to 15,999	57,437	161	902,164	-10,790	891,374	288,244	603,131	18
16,000 to 16,999	54,099	15,439	888,741	-207	888,534	284,611	603,923	197
17,000 to 17,999	66,174	33,725	1,170,127	-12,699	1,157,429	343,506	813,922	887
18,000 to 18,999	50,161	27,949	934,050	-8,284	925,766	281,443	644,328	1,340
19,000 to 19,999	40,684	14,641	808,782	-14,334	794,448	239,730	555,343	795
20,000 to 20,999	38,623	30,360	798,912	-7,213	791,699	214,517	577,182	1,758
21,000 to 21,999	36,523	26,155	790,205	-5,495	784,709	217,337	567,372	2,099
22,000 to 22,999	36,976	28,229	839,725	-7,466	832,259	225,333	606,993	2,821
23,000 to 23,999	33,253	28,717	782,561	-1,752	780,809	201,983	578,826	3,277
24,000 to 24,999	34,351	31,597	788,550	52,628	841,178	212,731	628,446	4,045
25,000 to 25,999	28,097	25,022	727,611	-12,550	715,061	163,612	551,449	3,556
26,000 to 26,999	30,320	28,051	809,860	-7,302	802,558	199,065	603,493	4,341
27,000 to 27,999	31,815	28,413	883,449	-9,495	873,955	211,841	662,114	4,997
28,000 to 28,999	30,732	29,276	884,711	-8,201	876,510	209,309	667,308	5,985
29,000 to 29,999	22,076	20,455	658,265	-7,626	650,639	151,785	498,854	4,876
30,000 to 30,999	22,173	20,876	681,413	-4,142	677,271	149,381	527,890	5,566
31,000 to 31,999	25,507	24,534	807,463	-5,033	802,430	189,942	612,488	7,017
32,000 to 32,999	23,438	23,114	774,056	-11,685	762,372	171,186	591,185	7,190
33,000 to 33,999	17,830	17,181	604,135	-7,677	596,457	122,565	473,893	6,132
34,000 to 34,999	20,395	20,395	710,425	-5,835	704,591	132,744	571,847	8,354
35,000 to 35,999	19,835	19,187	710,498	-6,121	704,377	148,233	556,144	8,706
36,000 to 36,999	16,616	15,968	612,120	-5,789	606,331	119,223	487,108	8,326
37,000 to 37,999	16,762	16,601	639,165	-11,223	627,942	129,673	498,269	8,619
38,000 to 38,999	12,361	11,389	483,351	-7,967	475,385	119,707	355,677	6,235
39,000 to 39,999	14,759	14,759	593,042	-9,480	583,562	114,125	469,438	9,222
40,000 to 49,999	98,441	97,536	4,454,778	-56,686	4,398,092	894,417	3,503,675	90,414
50,000 to 59,999	52,418	52,333	2,879,575	-37,191	2,842,384	599,117	2,243,267	78,521
60,000 to 69,999	22,832	22,681	1,505,228	-27,154	1,478,074	308,143	1,169,951	51,604
70,000 to 79,999	14,775	14,775	1,109,680	-11,284	1,098,395	217,005	881,390	45,513
80,000 to 89,999	7,742	7,507	660,132	-8,443	651,688	157,610	494,078	27,080
90,000 to 99,999	5,272	5,172	506,311	-7,040	499,270	98,312	400,959	24,450
100,000 to 149,999	9,972	9,969	1,179,831	-11,738	1,168,093	223,598	945,087	63,909
150,000 to 199,999	3,509	3,506	603,964	-2,600	601,364	90,039	511,560	38,402
200,000 to 299,999	1,951	1,946	468,869	365	469,235	62,354	407,770	34,136
300,000 to 399,999	670	669	190,542	39,836	230,378	19,390	210,988	18,884
400,000 to 499,999	303	303	138,792	-1,996	136,795	14,158	122,637	11,425
500,000 to 999,999	429	426	309,878	-2,730	307,148	9,236	297,912	29,357
1,000,000 to 1,999,999	161	161	224,239	-5,627	218,612	9,264	209,348	21,422
2,000,000 to 2,999,999	42	42	99,959	-216	99,743	3,630	96,113	10,207
3,000,000 to 3,999,999	17	17	61,052	-1,349	59,703	1,372	58,331	6,085
4,000,000 to 4,999,999	10	10	45,479	-1,098	44,381	2,206	42,175	4,533
\$ 5,000,000 and over	17	17	129,740	-444	129,296	3,624	125,671	13,483
Total	1,747,066	786,275	\$ 40,275,553	\$ -432,607	\$ 39,842,946	\$ 11,436,262	\$ 29,084,053	\$ 686,657

Footnotes follow this section.

TABLE 4F⁸
Personal Income Tax Statistics
COMPARISON BY ADJUSTED GROSS INCOME CLASS
Surviving Spouse Returns - 1995 Taxable Year

Adjusted Gross Income Class	Number of Returns		Federal AGI (Thousands)	California ³ Adjustments (Thousands)	California ¹ AGI (Thousands)	California ² Deductions (Thousands)	Taxable ⁴ Income (Thousands)	Total ⁵ Tax Liability (Thousands)
	All	Taxable						
Negative Zero	479	4	\$ -10,222	\$ -1,016	\$ -11,237	\$ 3,065	-	\$ 3
\$ 1 to 999	-	-	-	-	-	-	-	-
1,000 to 1,999	-	-	-	-	-	-	-	-
2,000 to 2,999	-	-	-	-	-	-	-	-
3,000 to 3,999	-	-	-	-	-	-	-	-
4,000 to 4,999	-	-	-	-	-	-	-	-
5,000 to 5,999	-	-	-	-	-	-	-	-
6,000 to 6,999	-	-	-	-	-	-	-	-
7,000 to 7,999	-	-	-	-	-	-	-	-
8,000 to 8,999	1,161	-	9,948	-91	9,858	10,930	-	-
9,000 to 9,999	-	-	-	-	-	-	-	-
10,000 to 10,999	-	-	-	-	-	-	-	-
11,000 to 11,999	1,161	-	13,000	-	13,000	5,773	\$ 7,228	-
12,000 to 12,999	-	-	-	-	-	-	-	-
13,000 to 13,999	397	-	5,869	-359	5,510	2,063	3,447	-
14,000 to 14,999	1,161	-	16,437	-	16,437	5,773	10,664	-
15,000 to 15,999	-	-	-	-	-	-	-	-
16,000 to 16,999	1,161	-	19,630	-	19,630	5,773	13,858	-
17,000 to 17,999	-	-	-	-	-	-	-	-
18,000 to 18,999	2,321	-	42,687	-	42,687	29,792	15,179	-
19,000 to 19,999	-	-	-	-	-	-	-	-
20,000 to 20,999	324	324	6,504	-	6,504	1,613	4,892	2
21,000 to 21,999	324	-	7,057	-	7,057	2,440	4,617	-
22,000 to 22,999	250	250	5,509	-	5,509	1,241	4,267	12
23,000 to 23,999	-	-	-	-	-	-	-	-
24,000 to 24,999	321	161	8,799	-905	7,894	2,856	5,038	15
25,000 to 25,999	-	-	-	-	-	-	-	-
26,000 to 26,999	-	-	-	-	-	-	-	-
27,000 to 27,999	-	-	-	-	-	-	-	-
28,000 to 28,999	250	250	7,217	-	7,217	1,241	5,976	34
29,000 to 29,999	-	-	-	-	-	-	-	-
30,000 to 30,999	246	161	12,235	-4,635	7,601	4,264	4,178	35
31,000 to 31,999	-	-	-	-	-	-	-	-
32,000 to 32,999	250	250	8,164	-20	8,144	1,241	6,903	97
33,000 to 33,999	-	-	-	-	-	-	-	-
34,000 to 34,999	-	-	-	-	-	-	-	-
35,000 to 35,999	161	161	7,141	-1,481	5,661	799	4,862	63
36,000 to 36,999	-	-	-	-	-	-	-	-
37,000 to 37,999	161	161	6,391	-424	5,967	2,008	3,959	29
38,000 to 38,999	-	-	-	-	-	-	-	-
39,000 to 39,999	-	-	-	-	-	-	-	-
40,000 to 49,999	1,465	1,141	67,041	-2,523	64,519	26,709	37,810	519
50,000 to 59,999	535	535	29,806	-753	29,053	6,015	23,038	575
60,000 to 69,999	535	535	35,730	-1,116	34,614	3,291	31,323	1,177
70,000 to 79,999	150	150	11,685	-257	11,427	3,116	8,312	255
80,000 to 89,999	150	150	12,486	-	12,486	1,843	10,643	486
90,000 to 99,999	150	150	14,233	3	14,236	3,400	10,836	599
100,000 to 149,999	160	160	18,810	-890	17,921	3,799	14,122	849
150,000 to 199,999	100	100	15,635	1,475	17,110	1,955	15,155	1,108
200,000 to 299,999	53	53	11,827	-113	11,715	2,489	9,226	679
300,000 to 399,999	21	21	8,249	-114	8,136	864	7,272	647
400,000 to 499,999	-	-	-	-	-	-	-	-
500,000 to 999,999	-	-	-	-	-	-	-	-
1,000,000 to 1,999,999	f	f	3,431	-3	3,428	130	3,298	318
2,000,000 to 2,999,999	f	f	4,769	326	5,095	159	4,937	440
3,000,000 to 3,999,999	-	-	-	-	-	-	-	-
4,000,000 to 4,999,999	-	-	-	-	-	-	-	-
\$ 5,000,000 and over	-	-	-	-	-	-	-	-
Total	13,452	4,722	\$ 400,071	\$ -12,894	\$ 387,177	\$ 134,640	\$ 271,036	\$ 7,940

Footnotes follow this section.

TABLE 4G²
Personal Income Tax Statistics
PART-TIME RESIDENT AND NONRESIDENT RETURNS
1995 Taxable Year

Item	Number	Amount	Item	Number	Amount
Number of Returns - All	541,991		Other Taxes	162,208	\$ 207,347,430
Number of Returns - Taxable	378,559		Total Taxes	251,723	8,135,909,841
Federal AGI	541,991	\$ 65,457,115,199	Mortgage Interest	180,985	2,328,991,720
California Adjustments	541,991	3,618,227,915	Points, Investment and Personal Interest	65,240	1,939,264,795
California AGI	541,991	12,345,039,853	Total Interest	190,187	4,268,256,515
California Deductions	541,991	8,543,509,934	Cash/Cheek Contributions	206,314	1,572,904,735
Taxable Income	541,991	62,565,396,036	Non-Cash Contributions	121,394	962,089,341
Total Tax Liability	541,991	682,564,405	Contribution Carryover	2,722	855,711,480
Salaries and Wages	421,392	31,747,086,283	Total Contribution	213,982	2,690,705,793
Interest	393,043	5,850,589,180	Casualty and Theft Losses	721	1,666,035
Dividends	207,228	3,848,487,911	Moving Expenses	83,702	247,953,423
Taxable Pensions and Annuities	128,563	2,371,845,019	All Other Deductions	85,490	818,916,705
Business Income - Profit	72,162	2,415,059,424	Calif. Agt. to Fed. Itemized Deductions	181,614	1,080,631,001
Business Income - Loss	26,408	527,436,400	California Itemized Deductions	247,217	7,499,037,767
Farm Income - Profit	2,484	39,132,246	California Standard Deductions	294,780	1,044,472,167
Farm Income - Loss	5,725	310,619,099	Personal Exemption Credit	778,769	51,398,861
Partnerships and S Corporations - Profit	61,466	15,448,773,393	Dependent Exemption Credit	302,006	19,932,267
Partnerships and S Corporations - Loss	25,918	3,410,164,087	Senior/Blind Exemption Credits	101,551	6,702,139
Rents and Royalties - Profit	50,848	1,136,116,125	Rental Residential and Farm Sales Credit	51	76,914
Rents and Royalties - Loss	59,006	561,188,811	Rideshare - Vanpool Credit	988	388,377
Net Sale of Capital Assets - Profit	135,840	13,011,645,940	Other Special Credits	39,546	40,993,607
Net Sale of Capital Assets - Loss	53,174	129,536,925	Total Special Credits	40,135	41,381,984
All Other Income Sources - Profit	11,148	185,157,880	G-1 Tax/5870A Tax	708	254,040
All Other Income Sources - Loss	19,488	919,993,227	Alternative Minimum Tax	19,033	5,622,082
Individual Retirement Plan	25,567	41,162,229	Other Taxes	10,402	2,445,335
Half Self-Employment Tax	82,334	217,887,550	Taxes Withheld	343,661	434,924,123
Self-Employed Health Insurance	34,576	41,316,593	Estimated Taxes Paid	68,290	316,072,307
Self-Employed Retirement Plan	22,517	361,093,987	Excess State Disability Insurance (SDI)	4,669	559,151
Penalty on Early Withdrawal on Savings	6,160	2,814,705	Overpayment	273,014	193,762,324
Alimony Paid	8,181	139,212,700	Credit to Next Year's Tax	20,915	46,586,089
Total Adjustments	181,614	1,080,631,001	Total Voluntary Contributions	5,914	214,245
California Adjustments - Subtractions	261,197	5,225,650,899	Refund	257,374	147,453,827
California Adjustments - Additions	150,599	8,843,923,814	Tax Due	180,725	124,914,830
Medical Expenses	39,736	165,033,058	Remittance Amount	167,679	111,010,296
State and Local Income Taxes	235,225	6,977,465,595			
Real Estate Taxes	201,314	951,096,816			

Footnotes follow this section.

TABLE 5^a
 Personal Income Tax Statistics
 COMPARISON BY MAJOR INDUSTRY
 1995 Taxable Year

Major Industry Group	Business and Professional ^b					Tax Assessed Amount (Thousands)
	Net Profit Number	Amount (Thousands)	Net Loss Number	Amount (Thousands)	Adjusted Gross Income Number	
Agriculture, Forestry, Fishing, and Mining	39,784	\$ 600,800	13,899	\$ 180,753	53,680	\$ 2,639,992
Construction	128,446	2,226,636	27,480	160,298	155,923	4,625,692
Manufacturing						
Durable Goods	20,016	505,424	12,883	79,851	32,898	1,548,835
Nondurable Goods	12,046	262,777	9,053	65,983	21,099	778,305
Services ^c						
Professional	104,786	5,750,315	19,208	115,824	123,996	11,256,856
Nonfinancial	374,452	5,440,491	107,602	675,198	482,052	22,016,019
Business	285,373	4,983,157	83,217	502,753	368,588	22,347,975
Trade						
Retail	135,391	2,032,243	109,760	761,271	245,151	9,051,915
Wholesale	28,450	886,634	15,972	107,046	44,419	2,355,278
Finance, Insurance, Real Estate	93,947	2,267,513	44,318	404,784	138,264	7,545,151
Transportation, Communications and Public Utilities	44,174	648,842	16,071	113,734	60,243	2,179,241
Nature of Business not Allocable	206,159	4,104,487	76,225	561,901	284,382	13,804,807
Totals	1,473,024	\$ 29,689,320	537,688	\$ 37,729,394	2,010,695	\$ 100,150,063
						1,784,531
						\$ 4,679,055

Footnotes follow this section.

TABLE 6^b
Personal Income Tax Statistics
COMPARISON BY COUNTY
1995 Taxable Year

County	Population ^c July 1, 1995	All Returns-Taxable and Nontaxable				Joint Returns				Tax Assessed (Thousands)	
		Number of Returns	AGI (Thousands)	Median		Number of Returns	Median				
				Income	Rank		Income	Rank			
Alameda	1,347,700	553,795	\$ 23,310,695	\$ 28,329	8	215,249	\$ 53,385	5	\$ 898,980		
Alpine	1,200	282	9,078	23,999	20	149	39,665	22	250		
Amador	32,600	12,130	400,931	24,729	16	6,816	36,520	34	11,309		
Butte	196,100	66,404	1,927,218	20,036	42	31,989	32,887	44	53,325		
Calaveras	36,950	13,978	445,940	23,563	21	7,912	35,636	35	12,215		
Colusa	17,850	7,621	192,947	15,960	57	4,071	22,548	57	5,475		
Contra Costa	867,300	364,395	18,352,497	33,006	1	166,373	59,638	2	773,677		
Del Norte	27,600	7,490	211,200	20,917	38	3,908	34,311	39	4,993		
El Dorado	144,200	46,931	1,929,587	30,211	5	26,730	47,272	10	62,739		
Fresno	754,100	250,308	7,595,090	18,987	51	113,263	34,085	40	239,304		
Glenn	26,600	9,196	235,838	18,214	55	4,937	27,509	56	5,697		
Humboldt	124,500	44,651	1,309,788	20,810	40	20,310	36,567	33	36,923		
Imperial	137,400	45,794	1,104,485	14,567	58	25,452	19,743	58	28,249		
Inyo	18,450	7,515	230,374	22,172	31	3,715	38,152	26	6,216		
Kern	616,700	193,855	7,082,713	21,175	35	94,712	37,134	30	174,345		
Kings	114,900	32,595	886,263	19,001	50	16,251	31,196	46	22,573		
Lake	55,100	17,991	479,917	19,354	47	9,196	29,686	51	11,416		
Lassen	28,650	9,329	296,034	25,749	12	5,178	39,262	24	7,291		
Los Angeles	9,352,200	3,314,805	122,657,172	21,107	36	1,232,541	37,629	29	4,923,929		
Madera	106,400	35,756	983,199	18,387	54	18,740	30,512	48	25,499		
Marin	238,900	116,395	7,538,233	32,401	2	45,104	66,962	1	420,018		
Mariposa	15,900	5,942	167,511	20,910	39	3,039	32,807	45	4,170		
Mendocino	84,300	31,986	926,748	19,900	44	14,989	33,130	43	28,194		
Merced	198,500	60,064	1,500,177	18,746	53	30,387	30,554	47	41,727		
Modoc	10,050	2,892	66,364	19,401	46	1,607	28,660	54	1,698		
Mono	10,550	4,402	125,700	19,281	49	1,777	37,690	28	3,393		
Monterey	361,800	129,250	4,357,024	19,972	43	58,374	33,647	41	151,234		
Napa	117,800	46,429	1,825,896	25,614	13	21,387	43,770	13	68,995		
Nevada	86,600	33,609	1,143,182	24,478	17	17,558	38,573	25	33,266		
Orange	2,614,800	1,076,817	46,259,879	25,530	14	459,807	48,655	8	1,827,050		
Placer	203,500	97,331	3,946,530	28,385	7	49,071	48,768	7	134,210		
Plumas	20,500	7,261	215,076	22,217	30	3,969	35,411	36	5,534		
Riverside	1,370,300	453,284	14,806,782	22,380	29	221,967	37,855	27	411,802		
Sacramento	1,117,700	422,074	15,211,535	26,523	9	176,238	46,132	12	479,229		
San Benito	42,650	16,876	555,227	21,581	34	8,259	40,794	17	15,998		
San Bernardino	1,581,600	487,295	16,792,113	24,217	18	234,550	40,754	19	441,662		
San Diego	2,669,200	960,080	35,917,991	23,327	24	418,834	40,946	16	1,215,969		
San Francisco	751,500	369,195	16,361,294	25,241	15	99,751	40,755	18	784,071		
San Joaquin	524,600	172,256	5,692,303	23,398	22	83,562	40,616	20	171,117		
San Luis Obispo	228,400	85,726	2,860,988	23,127	25	40,568	39,944	21	87,873		
San Mateo	689,700	308,567	17,167,731	31,147	3	126,529	57,452	4	863,600		
Santa Barbara	391,400	151,749	5,838,842	22,475	27	66,907	39,290	23	230,733		
Santa Clara	1,603,300	717,648	37,637,129	30,893	4	289,108	59,444	3	1,797,975		
Santa Cruz	241,500	105,662	4,006,606	22,800	26	42,503	43,411	14	153,658		
Shasta	160,900	56,637	1,779,621	22,072	32	29,959	34,998	37	51,501		
Sierra	3,400	1,203	35,792	24,069	19	657	36,832	31	921		
Siskiyou	44,650	16,210	432,026	19,430	45	8,534	30,006	49	10,849		
Solano	370,500	135,254	4,051,865	29,296	6	64,412	49,968	6	142,897		
Sonoma	419,500	179,767	6,779,643	25,996	11	78,857	46,467	11	231,091		
Stanislaus	414,000	143,439	4,423,192	21,725	33	71,377	36,715	32	128,272		
Sutter	73,800	26,310	796,138	20,924	37	14,128	33,410	42	22,305		
Tehama	54,200	16,251	422,318	18,894	52	8,646	28,813	53	10,407		
Trinity	13,400	4,319	115,690	20,107	41	2,339	29,965	50	2,906		
Tulare	349,800	113,524	2,906,264	16,423	56	55,290	28,275	55	76,040		
Tuolumne	51,500	18,269	558,625	22,427	28	9,773	34,401	38	14,834		
Ventura	712,700	281,369	11,450,530	26,210	10	133,610	47,458	9	414,669		
Yolo	150,800	56,906	2,064,019	23,393	23	25,019	43,050	15	68,312		
Yuba	62,300	17,215	438,958	19,313	48	8,958	29,012	52	9,082		
Resident ^b	-	105,860	4,851,393	20,128	-	37,537	38,131	-	233,474		
Out-of-State	-	380,769	60,109,358	38,300	-	219,988	57,263	-	488,000		
Unallocated ^d	-	158,468	5,923,814	22,484	-	66,133	43,598	-	275,360		
TOTALS:											
58 Counties	32,063,000	12,122,752	\$ 467,781,632	\$ 24,128	-	5,101,029	-	-	\$ 18,137,027		
All	-	12,609,381	\$ 532,742,383	-	-	5,358,554	\$ 43,006	-	\$ 18,858,501		

Footnotes follow this section.

TABLE 7¹
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1995 Taxable Year

ALAMEDA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	3,898	1,237	97	1,383	\$ -132,010	\$ 69
\$ 1 to 9,999	100,619	9,633	29,616	24,798	513,085	965
10,000 to 11,999	20,716	3,434	10,988	8,579	227,868	689
12,000 to 13,999	20,934	4,134	12,277	9,632	272,051	1,071
14,000 to 15,999	20,688	4,542	12,073	10,044	310,296	1,717
16,000 to 17,999	19,757	4,609	13,347	10,168	335,608	2,453
18,000 to 19,999	18,797	4,571	13,473	9,937	356,974	3,227
20,000 to 21,999	17,959	4,555	14,193	10,015	376,964	4,016
22,000 to 23,999	17,609	4,728	14,765	9,884	404,968	5,050
24,000 to 25,999	17,013	4,612	15,092	9,704	425,202	6,095
26,000 to 27,999	16,312	4,508	14,950	9,540	440,214	6,996
28,000 to 29,999	15,743	4,517	14,757	9,098	456,464	8,113
30,000 to 31,999	14,745	4,433	14,011	8,591	456,972	8,983
32,000 to 33,999	13,972	4,546	13,398	8,517	460,858	9,717
34,000 to 35,999	13,076	4,393	12,625	8,249	457,584	10,300
36,000 to 37,999	12,388	4,491	12,050	7,989	458,121	10,808
38,000 to 39,999	11,924	4,657	11,638	7,990	464,909	11,387
40,000 to 41,999	10,850	4,507	10,617	7,694	444,769	11,373
42,000 to 43,999	10,352	4,479	10,189	7,251	444,966	11,905
44,000 to 45,999	9,636	4,488	9,525	6,916	433,596	11,942
46,000 to 47,999	9,135	4,582	9,024	6,944	429,187	11,909
48,000 to 49,999	8,378	4,449	8,293	6,480	410,398	11,739
50,000 to 59,999	36,250	22,208	36,018	31,033	1,984,484	59,600
60,000 to 69,999	27,172	19,756	27,069	25,935	1,760,351	57,712
70,000 to 99,999	48,002	39,819	47,898	50,483	3,971,991	155,699
\$ 100,000 and over	37,870	33,361	37,791	40,518	7,144,825	475,445
Total	553,795	215,249	425,774	347,372	\$ 23,310,695	\$ 898,980

ALPINE ¹⁷						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit to \$ 17,999	104	25	34	45	\$ 756	\$ 2
18,000 to 27,999	56	28	40	33	1,257	10
28,000 to 37,999	30	19	30	25	1,005	17
38,000 to 47,999	23	18	23	14	987	21
\$ 48,000 and over	69	59	69	62	5,073	201
Total	282	149	196	179	\$ 9,078	\$ 250

Footnotes follow this section.

TABLE 7 (continued)³
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

AMADOR							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit	171	88	f	53	\$ 4,592	\$ 1	
\$ 1 to 9,999	2,389	445	597	554	12,561	18	
10,000 to 11,999	514	155	f	162	5,639	11	
12,000 to 13,999	551	218	251	191	7,185	21	
14,000 to 15,999	522	220	223	206	7,844	29	
16,000 to 17,999	473	223	248	189	8,035	43	
18,000 to 19,999	434	225	252	168	8,244	49	
20,000 to 21,999	449	262	275	221	9,431	55	
22,000 to 23,999	423	242	303	197	9,725	76	
24,000 to 25,999	381	212	321	171	9,516	85	
26,000 to 27,999	399	229	359	185	10,762	115	
28,000 to 29,999	358	231	330	200	10,366	123	
30,000 to 31,999	338	203	323	184	10,459	150	
32,000 to 33,999	313	200	301	197	10,299	156	
34,000 to 35,999	301	205	291	160	10,512	164	
36,000 to 37,999	264	192	256	184	9,773	152	
38,000 to 39,999	257	190	253	191	10,029	175	
40,000 to 41,999	226	169	224	139	9,274	181	
42,000 to 43,999	217	159	214	167	9,325	182	
44,000 to 45,999	240	190	238	199	10,810	219	
46,000 to 47,999	215	172	213	203	10,096	219	
48,000 to 49,999	209	170	208	228	10,255	223	
50,000 to 59,999	839	703	833	784	45,776	1,179	
60,000 to 69,999	619	570	619	603	40,073	1,199	
70,000 to 99,999	704	652	703	656	57,436	2,269	
\$ 100,000 and over	324	291	324	267	62,095	4,215	
Total	12,130	6,816	8,368	6,659	\$ 400,931	\$ 11,309	

BUTTE							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit	745	339	14	267	\$ -15,172	\$ 3	
\$ 1 to 9,999	16,728	2,745	3,975	4,669	88,415	103	
10,000 to 11,999	3,437	986	1,504	1,545	37,818	87	
12,000 to 13,999	3,327	1,084	1,705	1,492	43,184	139	
14,000 to 15,999	3,301	1,300	1,536	1,714	49,493	201	
16,000 to 17,999	2,921	1,204	1,711	1,525	49,627	282	
18,000 to 19,999	2,696	1,151	1,668	1,392	51,198	361	
20,000 to 21,999	2,580	1,215	1,793	1,450	54,108	420	
22,000 to 23,999	2,409	1,214	1,816	1,431	55,363	496	
24,000 to 25,999	2,155	1,156	1,840	1,272	53,835	535	
26,000 to 27,999	1,944	1,055	1,728	1,271	52,465	572	
28,000 to 29,999	1,821	1,070	1,682	1,282	52,801	652	
30,000 to 31,999	1,637	1,040	1,555	1,158	50,729	681	
32,000 to 33,999	1,517	981	1,435	1,182	50,070	722	
34,000 to 35,999	1,506	988	1,473	1,138	52,723	865	
36,000 to 37,999	1,389	923	1,366	1,106	51,385	916	
38,000 to 39,999	1,227	856	1,208	1,017	47,796	888	
40,000 to 41,999	1,142	844	1,129	1,060	46,824	879	
42,000 to 43,999	1,150	862	1,141	1,079	49,427	992	
44,000 to 45,999	980	751	974	912	44,085	938	
46,000 to 47,999	888	720	878	881	41,699	895	
48,000 to 49,999	819	668	814	706	40,155	932	
50,000 to 59,999	3,327	2,809	3,320	3,331	181,816	4,695	
60,000 to 69,999	2,186	1,923	2,181	2,268	141,250	4,374	
70,000 to 99,999	2,831	2,562	2,822	3,032	231,228	9,248	
\$ 100,000 and over	1,741	1,543	1,738	1,925	324,896	22,449	
Total	66,404	31,989	43,006	40,105	\$ 1,927,218	\$ 53,325	

Footnotes follow this section.

TABLE 7 (continued)^a
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

CALAVERAS						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	249	128	f	63	\$ -7,376	-
\$ 1 to 9,999	2,861	544	641	684	14,748	\$ 19
10,000 to 11,999	623	186	234	253	6,838	13
12,000 to 13,999	647	253	265	290	8,430	21
14,000 to 15,999	614	274	257	254	9,209	36
16,000 to 17,999	584	301	285	298	9,927	42
18,000 to 19,999	538	304	268	253	10,245	51
20,000 to 21,999	496	261	311	249	10,417	69
22,000 to 23,999	482	285	346	252	11,082	83
24,000 to 25,999	425	245	354	237	10,618	90
26,000 to 27,999	394	236	337	207	10,632	112
28,000 to 29,999	428	299	375	273	12,402	120
30,000 to 31,999	352	232	336	218	10,933	136
32,000 to 33,999	302	205	286	194	9,978	131
34,000 to 35,999	340	248	321	270	11,906	158
36,000 to 37,999	299	202	290	214	11,057	180
38,000 to 39,999	282	204	272	239	11,005	187
40,000 to 41,999	307	241	305	257	12,594	212
42,000 to 43,999	258	204	253	233	11,072	197
44,000 to 45,999	258	193	254	211	11,617	233
46,000 to 47,999	261	210	258	238	12,261	246
48,000 to 49,999	224	185	f	224	10,964	237
50,000 to 59,999	1,018	855	1,013	953	55,524	1,383
60,000 to 69,999	640	590	637	654	41,329	1,182
70,000 to 99,999	753	714	751	770	61,274	2,345
\$ 100,000 and over	343	313	340	269	67,253	4,728
Total	13,978	7,912	9,214	8,257	\$ 445,940	\$ 12,215

COLUSA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	107	51	f	55	\$ -3,927	-
\$ 1 to 9,999	2,284	680	451	1,921	12,514	\$ 12
10,000 to 11,999	513	235	150	687	5,641	9
12,000 to 13,999	473	242	137	679	6,126	12
14,000 to 15,999	442	222	135	632	6,647	19
16,000 to 17,999	361	196	133	552	6,113	22
18,000 to 19,999	342	198	141	520	6,502	28
20,000 to 21,999	285	172	148	437	5,980	31
22,000 to 23,999	239	144	143	389	5,491	36
24,000 to 25,999	216	127	154	307	5,395	50
26,000 to 27,999	192	107	154	257	5,155	54
28,000 to 29,999	154	96	129	225	4,472	50
30,000 to 31,999	161	101	142	223	4,983	66
32,000 to 33,999	139	88	135	139	4,588	79
34,000 to 35,999	135	96	129	179	4,724	66
36,000 to 37,999	122	88	118	152	4,510	75
38,000 to 39,999	112	85	109	111	4,357	75
40,000 to 41,999	96	75	94	100	3,933	78
42,000 to 43,999	94	78	92	115	4,047	71
44,000 to 45,999	81	70	81	94	3,642	77
46,000 to 47,999	74	61	74	116	3,472	79
48,000 to 49,999	70	54	f	76	3,440	90
50,000 to 59,999	289	245	288	282	15,706	432
60,000 to 69,999	194	170	193	211	12,539	422
70,000 to 99,999	261	228	260	286	21,119	912
\$ 100,000 and over	185	162	183	168	35,778	2,631
Total	7,621	4,071	3,845	8,913	\$ 192,947	\$ 5,475

Footnotes follow this section.

TABLE 7 (continued)³
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

CONTRA COSTA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,889	1,147	100	1,222	\$ -116,028	\$ 71
\$ 1 to 9,999	63,658	5,857	22,474	13,404	308,646	710
10,000 to 11,999	11,781	2,095	6,064	4,366	129,431	415
12,000 to 13,999	11,359	2,558	6,491	4,793	147,558	580
14,000 to 15,999	11,157	2,735	6,315	5,178	167,261	879
16,000 to 17,999	10,705	2,838	6,920	5,173	181,856	1,279
18,000 to 19,999	10,346	2,927	6,996	5,130	196,408	1,653
20,000 to 21,999	9,895	2,970	7,324	5,093	207,788	2,071
22,000 to 23,999	9,586	2,827	7,671	4,941	220,408	2,613
24,000 to 25,999	9,464	2,861	8,120	5,247	236,475	3,174
26,000 to 27,999	9,305	2,868	8,349	4,975	251,238	3,755
28,000 to 29,999	8,986	2,941	8,199	5,032	260,550	4,316
30,000 to 31,999	8,797	3,128	8,147	5,163	272,586	4,853
32,000 to 33,999	8,483	3,141	7,968	4,998	279,842	5,348
34,000 to 35,999	8,006	3,082	7,631	5,036	280,161	5,698
36,000 to 37,999	7,718	3,148	7,415	5,145	285,520	6,147
38,000 to 39,999	7,276	3,116	7,017	4,944	283,707	6,413
40,000 to 41,999	6,923	3,180	6,740	4,709	283,805	6,715
42,000 to 43,999	6,758	3,300	6,599	4,973	290,482	7,077
44,000 to 45,999	6,495	3,350	6,396	4,898	292,245	7,346
46,000 to 47,999	6,153	3,391	6,022	4,914	289,166	7,406
48,000 to 49,999	5,948	3,465	5,868	4,758	291,404	7,656
50,000 to 59,999	26,216	16,870	25,997	22,712	1,438,333	40,707
60,000 to 69,999	21,280	16,062	21,168	21,098	1,379,322	42,639
70,000 to 99,999	38,641	33,139	38,544	41,476	3,203,146	121,118
\$ 100,000 and over	36,570	33,377	36,460	41,324	7,291,186	483,039
Total	364,395	166,373	286,995	240,702	\$ 18,352,497	\$ 773,677

DEL NORTE						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	88	50	f	34	\$ -2,229	-
\$ 1 to 9,999	1,887	354	356	817	9,877	\$ 10
10,000 to 11,999	402	131	152	219	4,425	8
12,000 to 13,999	368	130	163	222	4,795	14
14,000 to 15,999	327	141	131	218	4,901	18
16,000 to 17,999	275	138	134	195	4,663	21
18,000 to 19,999	281	138	145	194	5,331	30
20,000 to 21,999	255	137	168	162	5,350	35
22,000 to 23,999	230	115	172	167	5,289	47
24,000 to 25,999	225	128	203	162	5,623	52
26,000 to 27,999	219	121	197	183	5,906	63
28,000 to 29,999	206	128	196	152	5,969	69
30,000 to 31,999	176	113	169	170	5,450	73
32,000 to 33,999	171	111	168	177	5,627	76
34,000 to 35,999	173	122	169	144	6,053	96
36,000 to 37,999	169	114	169	159	6,248	116
38,000 to 39,999	140	101	135	162	5,469	95
40,000 to 41,999	135	99	134	138	5,530	106
42,000 to 43,999	126	90	f	117	5,415	120
44,000 to 45,999	155	120	154	164	6,968	145
46,000 to 47,999	149	115	149	163	7,003	157
48,000 to 49,999	117	100	116	148	5,733	131
50,000 to 59,999	455	403	454	609	24,860	610
60,000 to 69,999	298	273	298	364	19,230	573
70,000 to 99,999	319	301	319	407	25,736	998
\$ 100,000 and over	144	135	144	149	21,976	1,332
Total	7,490	3,908	4,720	5,796	\$ 211,200	\$ 4,993

Footnotes follow this section.

TABLE 7 (continued)^a
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

EL DORADO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	565	285	17	217	\$ -15,910	\$ 5
\$ 1 to 9,999	8,405	1,245	2,600	1,785	42,385	81
10,000 to 11,999	1,715	458	795	561	18,849	51
12,000 to 13,999	1,676	572	835	600	21,750	72
14,000 to 15,999	1,550	526	770	660	23,259	107
16,000 to 17,999	1,498	601	850	706	25,480	142
18,000 to 19,999	1,480	630	879	756	28,099	185
20,000 to 21,999	1,414	654	922	760	29,665	219
22,000 to 23,999	1,362	646	1,027	698	31,340	288
24,000 to 25,999	1,285	654	1,040	752	32,113	318
26,000 to 27,999	1,231	665	1,023	751	33,243	358
28,000 to 29,999	1,165	660	1,024	698	33,757	383
30,000 to 31,999	1,129	661	1,024	711	34,987	459
32,000 to 33,999	1,046	640	967	726	34,513	483
34,000 to 35,999	1,061	697	982	822	37,179	529
36,000 to 37,999	1,055	713	999	890	39,035	593
38,000 to 39,999	1,014	670	982	797	39,549	676
40,000 to 41,999	945	683	915	835	38,755	657
42,000 to 43,999	898	636	877	773	38,606	724
44,000 to 45,999	850	643	838	766	38,246	718
46,000 to 47,999	852	669	834	842	40,038	781
48,000 to 49,999	854	653	843	797	41,834	871
50,000 to 59,999	3,625	2,999	3,599	3,787	198,876	4,703
60,000 to 69,999	2,851	2,541	2,837	3,129	184,760	5,107
70,000 to 99,999	4,648	4,355	4,639	5,362	382,914	13,919
\$ 100,000 and over	2,757	2,574	2,756	3,357	476,265	30,309
Total	46,931	26,730	34,874	32,538	\$ 1,929,587	\$ 62,739

FRESNO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,070	975	46	1,007	\$ -87,206	\$ 43
\$ 1 to 9,999	68,867	13,920	13,192	49,582	374,622	361
10,000 to 11,999	13,715	3,813	5,073	11,768	150,628	302
12,000 to 13,999	12,710	3,961	5,233	11,462	164,925	441
14,000 to 15,999	12,035	4,090	4,879	11,044	180,424	675
16,000 to 17,999	10,841	3,934	5,726	10,210	184,048	916
18,000 to 19,999	9,952	3,676	5,849	9,359	188,925	1,226
20,000 to 21,999	9,044	3,567	6,317	8,347	189,810	1,481
22,000 to 23,999	8,053	3,373	6,114	7,369	185,077	1,699
24,000 to 25,999	7,279	3,225	6,064	6,689	181,820	1,934
26,000 to 27,999	6,501	3,073	5,736	5,789	175,339	2,061
28,000 to 29,999	5,999	3,016	5,520	5,486	173,875	2,259
30,000 to 31,999	5,604	2,976	5,340	5,024	173,699	2,554
32,000 to 33,999	5,171	2,907	4,963	4,697	170,564	2,676
34,000 to 35,999	4,899	2,950	4,769	4,648	171,412	2,862
36,000 to 37,999	4,522	2,809	4,425	4,429	167,241	2,980
38,000 to 39,999	4,403	2,850	4,344	4,142	171,717	3,268
40,000 to 41,999	4,052	2,690	4,013	3,858	166,116	3,347
42,000 to 43,999	3,751	2,567	3,707	3,746	161,275	3,401
44,000 to 45,999	3,508	2,568	3,485	3,586	157,826	3,416
46,000 to 47,999	3,260	2,405	3,247	3,352	153,211	3,553
48,000 to 49,999	3,055	2,337	3,041	3,109	149,697	3,532
50,000 to 59,999	12,433	10,102	12,388	13,288	680,169	17,965
60,000 to 69,999	8,456	7,330	8,442	9,561	547,103	16,942
70,000 to 99,999	12,079	10,948	12,058	13,674	992,387	39,544
\$ 100,000 and over	8,049	7,201	8,036	8,967	1,670,386	119,868
Total	250,308	113,263	152,007	224,193	\$ 7,595,090	\$ 239,304

Footnotes follow this section.

TABLE 7 (continued)³
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

GLENN						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	172	103	f	91	\$ -6,026	-
\$ 1 to 9,999	2,304	534	462	1,246	12,375	\$ 11
10,000 to 11,999	570	195	199	456	6,287	12
12,000 to 13,999	485	200	188	386	6,301	16
14,000 to 15,999	545	247	196	544	8,155	26
16,000 to 17,999	475	236	203	552	8,087	31
18,000 to 19,999	438	251	195	495	8,311	39
20,000 to 21,999	373	204	236	392	7,828	54
22,000 to 23,999	327	221	209	395	7,515	49
24,000 to 25,999	271	165	211	331	6,781	58
26,000 to 27,999	242	149	216	252	6,510	64
28,000 to 29,999	253	159	229	270	7,329	90
30,000 to 31,999	228	168	219	220	7,071	87
32,000 to 33,999	214	149	209	257	7,058	100
34,000 to 35,999	184	141	178	239	6,431	92
36,000 to 37,999	165	122	163	200	6,093	102
38,000 to 39,999	170	140	167	174	6,620	115
40,000 to 41,999	149	118	148	130	6,108	120
42,000 to 43,999	133	109	133	128	5,718	117
44,000 to 45,999	133	114	132	163	5,989	123
46,000 to 47,999	117	102	117	146	5,482	122
48,000 to 49,999	113	95	f	118	5,537	136
50,000 to 59,999	405	356	402	478	22,197	599
60,000 to 69,999	260	236	258	288	16,871	575
70,000 to 99,999	296	270	296	301	24,299	1,062
\$ 100,000 and over	174	153	173	174	30,912	1,895
Total	9,196	4,937	5,256	8,426	\$ 235,838	\$ 5,697

HUMBOLDT						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	459	201	13	209	\$ -11,267	\$ 5
\$ 1 to 9,999	11,007	1,337	2,959	2,475	57,001	77
10,000 to 11,999	2,336	500	1,239	831	25,681	72
12,000 to 13,999	2,203	588	1,259	852	28,613	108
14,000 to 15,999	2,011	649	1,049	956	30,136	147
16,000 to 17,999	1,918	653	1,213	905	32,588	213
18,000 to 19,999	1,712	650	1,148	893	32,515	248
20,000 to 21,999	1,675	698	1,249	995	35,152	308
22,000 to 23,999	1,494	674	1,219	879	34,357	346
24,000 to 25,999	1,405	676	1,247	889	35,118	398
26,000 to 27,999	1,326	704	1,217	902	35,814	431
28,000 to 29,999	1,232	689	1,149	910	35,719	489
30,000 to 31,999	1,155	624	1,112	856	35,743	562
32,000 to 33,999	1,126	689	1,089	937	37,174	590
34,000 to 35,999	1,011	627	991	822	35,377	628
36,000 to 37,999	1,023	690	1,011	835	37,842	686
38,000 to 39,999	958	696	951	777	37,346	705
40,000 to 41,999	856	628	849	741	35,065	682
42,000 to 43,999	776	593	773	696	33,353	694
44,000 to 45,999	742	596	740	698	33,383	720
46,000 to 47,999	645	509	643	616	30,302	693
48,000 to 49,999	623	500	622	633	30,534	741
50,000 to 59,999	2,459	2,106	2,453	2,360	134,318	3,612
60,000 to 69,999	1,613	1,440	1,609	1,693	104,008	3,309
70,000 to 99,999	1,805	1,644	1,801	1,774	147,069	6,105
\$ 100,000 and over	1,081	949	1,076	1,064	206,847	14,356
Total	44,651	20,310	30,681	26,198	\$ 1,309,788	\$ 36,923

Footnotes follow this section.

TABLE 7 (continued)^a
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

IMPERIAL						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	229	130	f	150	\$ -10,074	-
\$ 1 to 9,999	16,780	6,663	1,530	19,150	90,626	\$ 45
10,000 to 11,999	2,786	1,409	648	3,635	30,570	36
12,000 to 13,999	2,474	1,327	617	3,345	32,092	51
14,000 to 15,999	2,211	1,236	569	3,119	33,107	77
16,000 to 17,999	1,923	1,079	695	2,961	32,639	103
18,000 to 19,999	1,702	1,011	650	2,738	32,288	124
20,000 to 21,999	1,446	888	735	2,298	30,350	136
22,000 to 23,999	1,250	743	752	1,889	28,723	183
24,000 to 25,999	1,136	682	839	1,654	28,404	224
26,000 to 27,999	1,013	614	839	1,520	27,348	248
28,000 to 29,999	934	556	838	1,296	27,042	291
30,000 to 31,999	877	564	827	1,246	27,177	338
32,000 to 33,999	861	529	825	1,223	28,410	415
34,000 to 35,999	758	492	740	1,114	26,559	400
36,000 to 37,999	698	466	687	1,036	25,804	431
38,000 to 39,999	643	448	633	949	25,057	439
40,000 to 41,999	626	418	624	865	25,687	507
42,000 to 43,999	545	402	541	763	23,452	478
44,000 to 45,999	492	342	489	718	22,127	495
46,000 to 47,999	494	350	490	720	23,204	550
48,000 to 49,999	457	342	f	675	22,388	543
50,000 to 59,999	1,814	1,474	1,812	2,669	99,184	2,655
60,000 to 69,999	1,208	1,080	1,204	1,690	77,893	2,457
70,000 to 99,999	1,605	1,460	1,599	2,317	131,107	5,306
\$ 100,000 and over	832	747	831	1,069	163,320	11,715
Total	45,794	25,452	20,471	60,809	\$ 1,104,485	\$ 28,249

INYO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	90	38	f	27	\$ -1,121	-
\$ 1 to 9,999	1,791	251	415	524	9,023	\$ 10
10,000 to 11,999	396	109	155	166	4,361	8
12,000 to 13,999	334	100	159	138	4,356	12
14,000 to 15,999	303	118	132	143	4,539	16
16,000 to 17,999	289	117	163	149	4,909	26
18,000 to 19,999	276	133	155	157	5,264	31
20,000 to 21,999	260	110	186	148	5,452	43
22,000 to 23,999	214	99	165	140	4,922	44
24,000 to 25,999	212	118	183	138	5,294	48
26,000 to 27,999	199	113	176	114	5,374	63
28,000 to 29,999	198	114	185	138	5,752	78
30,000 to 31,999	181	103	178	94	5,618	91
32,000 to 33,999	174	110	171	119	5,744	94
34,000 to 35,999	188	117	184	141	6,580	121
36,000 to 37,999	144	101	140	101	5,332	93
38,000 to 39,999	141	85	138	120	5,492	122
40,000 to 41,999	158	114	156	162	6,473	124
42,000 to 43,999	153	115	153	139	6,571	138
44,000 to 45,999	135	88	133	111	6,085	156
46,000 to 47,999	121	97	121	125	5,691	133
48,000 to 49,999	113	87	f	85	5,538	139
50,000 to 59,999	489	410	487	501	26,765	715
60,000 to 69,999	339	304	339	352	21,951	697
70,000 to 99,999	451	418	450	437	36,903	1,483
\$ 100,000 and over	166	146	165	151	27,504	1,731
Total	7,515	3,715	5,004	4,620	\$ 230,374	\$ 6,216

Footnotes follow this section.

TABLE 7 (continued)³
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

KERN						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,553	771	28	819	\$ -69,181	\$ 49
\$ 1 to 9,999	48,034	8,495	9,140	30,749	264,307	257
10,000 to 11,999	10,505	2,881	3,421	9,197	115,362	195
12,000 to 13,999	9,862	3,207	3,575	9,151	128,018	298
14,000 to 15,999	8,548	3,193	3,078	8,290	127,971	409
16,000 to 17,999	7,689	3,207	3,570	7,813	130,608	553
18,000 to 19,999	6,947	3,065	3,581	7,193	131,831	702
20,000 to 21,999	6,443	2,893	4,237	6,477	135,135	897
22,000 to 23,999	5,781	2,871	4,087	6,068	132,826	1,003
24,000 to 25,999	5,385	2,805	4,316	5,503	134,471	1,199
26,000 to 27,999	5,059	2,611	4,305	5,334	136,503	1,381
28,000 to 29,999	4,606	2,469	4,148	4,665	133,582	1,561
30,000 to 31,999	4,438	2,544	4,138	4,689	137,608	1,779
32,000 to 33,999	4,220	2,533	4,026	4,232	139,205	1,991
34,000 to 35,999	3,970	2,429	3,826	4,204	138,938	2,166
36,000 to 37,999	3,872	2,435	3,771	4,239	143,156	2,378
38,000 to 39,999	3,768	2,407	3,683	4,152	146,849	2,667
40,000 to 41,999	3,525	2,296	3,480	3,824	144,493	2,805
42,000 to 43,999	3,384	2,261	3,332	3,764	145,474	2,984
44,000 to 45,999	3,194	2,204	3,162	3,530	143,670	3,072
46,000 to 47,999	3,034	2,212	3,016	3,544	142,485	3,170
48,000 to 49,999	2,971	2,264	2,961	3,560	145,520	3,312
50,000 to 59,999	11,690	9,628	11,642	14,637	639,554	16,154
60,000 to 69,999	8,190	7,259	8,171	10,305	529,556	15,970
70,000 to 99,999	11,306	10,395	11,278	14,014	925,885	36,155
\$ 100,000 and over	5,881	5,377	5,851	6,762	2,058,884	71,238
Total	193,855	94,712	119,823	186,715	\$ 7,082,713	\$ 174,345

KINGS						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	344	208	f	272	\$ -19,499	-
\$ 1 to 9,999	8,696	1,789	1,585	6,535	47,392	\$ 55
10,000 to 11,999	1,776	544	586	1,616	19,530	34
12,000 to 13,999	1,668	552	637	1,545	21,681	56
14,000 to 15,999	1,651	692	563	1,812	24,719	76
16,000 to 17,999	1,477	681	642	1,755	25,078	98
18,000 to 19,999	1,368	675	679	1,649	25,991	126
20,000 to 21,999	1,249	611	774	1,501	26,202	157
22,000 to 23,999	1,118	591	783	1,397	25,666	192
24,000 to 25,999	936	509	724	1,149	23,354	204
26,000 to 27,999	895	503	771	1,070	24,138	237
28,000 to 29,999	821	494	758	952	23,822	261
30,000 to 31,999	769	462	727	912	23,806	314
32,000 to 33,999	699	444	670	830	23,095	335
34,000 to 35,999	651	428	627	788	22,763	354
36,000 to 37,999	662	470	652	809	24,499	391
38,000 to 39,999	586	427	580	686	22,859	402
40,000 to 41,999	561	412	556	616	22,991	427
42,000 to 43,999	448	324	f	551	19,232	385
44,000 to 45,999	477	366	470	537	21,467	451
46,000 to 47,999	495	396	493	613	23,247	507
48,000 to 49,999	444	367	443	549	21,742	501
50,000 to 59,999	1,713	1,454	1,701	2,100	93,605	2,418
60,000 to 69,999	1,120	1,011	1,115	1,334	72,370	2,237
70,000 to 99,999	1,375	1,303	1,373	1,705	111,648	4,392
\$ 100,000 and over	596	538	595	738	114,864	7,961
Total	32,595	16,251	18,958	34,021	\$ 886,263	\$ 22,573

Footnotes follow this section.

TABLE 7 (continued)²
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

LAKE						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	314	158	f	74	\$ -7,209	\$ 2
\$ 1 to 9,999	4,306	993	757	1,853	24,057	20
10,000 to 11,999	976	333	326	498	10,737	18
12,000 to 13,999	1,032	392	436	547	13,409	32
14,000 to 15,999	850	388	332	423	12,713	41
16,000 to 17,999	835	395	426	467	14,188	61
18,000 to 19,999	712	376	379	416	13,515	72
20,000 to 21,999	713	361	459	404	14,942	102
22,000 to 23,999	623	341	463	366	14,306	119
24,000 to 25,999	549	301	460	327	13,701	129
26,000 to 27,999	540	312	493	318	14,573	151
28,000 to 29,999	465	294	443	309	13,497	160
30,000 to 31,999	418	269	396	290	12,939	166
32,000 to 33,999	418	260	393	278	13,789	204
34,000 to 35,999	384	241	374	293	13,414	220
36,000 to 37,999	378	255	370	317	13,949	246
38,000 to 39,999	369	271	363	278	14,376	253
40,000 to 41,999	313	224	306	244	12,821	245
42,000 to 43,999	287	212	282	209	12,327	250
44,000 to 45,999	247	188	243	234	11,098	236
46,000 to 47,999	259	204	257	224	12,175	279
48,000 to 49,999	225	175	f	198	11,027	274
50,000 to 59,999	953	786	949	930	52,097	1,366
60,000 to 69,999	607	544	603	715	39,194	1,209
70,000 to 99,999	713	661	712	771	57,733	2,324
\$ 100,000 and over	305	262	304	259	50,549	3,239
Total	17,991	9,196	10,758	11,242	\$ 479,917	\$ 11,416

LASSEN						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	87	45	f	26	\$ -2,237	\$ 2
\$ 1 to 9,999	1,855	336	500	621	9,597	13
10,000 to 11,999	413	114	173	178	4,537	10
12,000 to 13,999	341	107	186	137	4,432	15
14,000 to 15,999	348	131	f	189	5,205	22
16,000 to 17,999	352	151	201	177	5,977	31
18,000 to 19,999	360	176	202	218	6,834	41
20,000 to 21,999	301	149	204	185	6,320	48
22,000 to 23,999	323	177	257	189	7,429	61
24,000 to 25,999	325	183	280	209	8,103	82
26,000 to 27,999	253	131	236	202	6,827	76
28,000 to 29,999	257	153	243	206	7,439	93
30,000 to 31,999	266	169	255	206	8,240	110
32,000 to 33,999	267	162	261	236	8,798	138
34,000 to 35,999	220	140	213	170	7,702	137
36,000 to 37,999	238	169	232	228	8,810	152
38,000 to 39,999	216	152	211	216	8,418	153
40,000 to 41,999	201	150	197	202	8,242	153
42,000 to 43,999	185	141	181	180	7,951	161
44,000 to 45,999	221	164	221	209	9,941	223
46,000 to 47,999	203	155	201	248	9,543	219
48,000 to 49,999	184	158	182	262	9,026	199
50,000 to 59,999	739	662	738	886	40,453	1,023
60,000 to 69,999	486	451	485	548	31,341	976
70,000 to 99,999	516	491	515	584	41,584	1,609
\$ 100,000 and over	172	161	172	171	25,520	1,544
Total	9,329	5,178	6,713	6,883	\$ 296,034	\$ 7,291

Footnotes follow this section.

TABLE 7 (continued)⁸
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

LOS ANGELES						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	39,972	15,719	1,107	17,732	\$ -3,718,613	\$ 2,393
\$ 1 to 9,999	778,091	111,271	138,167	419,072	4,248,084	4,447
10,000 to 11,999	179,771	38,934	60,574	147,846	1,975,986	3,729
12,000 to 13,999	171,120	43,730	64,430	150,390	2,221,717	5,554
14,000 to 15,999	156,698	44,793	59,730	147,888	2,347,885	8,254
16,000 to 17,999	139,980	43,051	71,563	133,781	2,376,987	11,572
18,000 to 19,999	127,455	40,590	72,323	123,312	2,419,284	15,106
20,000 to 21,999	116,073	38,039	78,665	111,713	2,435,829	18,830
22,000 to 23,999	107,683	35,803	79,018	102,516	2,474,734	23,580
24,000 to 25,999	100,328	33,639	80,135	93,315	2,506,535	28,119
26,000 to 27,999	92,609	32,123	77,829	86,130	2,498,756	31,455
28,000 to 29,999	85,332	30,725	74,328	77,877	2,473,030	35,740
30,000 to 31,999	79,206	29,756	70,995	72,217	2,454,063	39,642
32,000 to 33,999	72,754	28,535	66,535	67,022	2,400,016	41,912
34,000 to 35,999	67,692	27,665	62,982	62,927	2,368,346	44,801
36,000 to 37,999	63,610	26,857	59,997	58,622	2,352,499	47,899
38,000 to 39,999	58,562	26,026	55,907	54,289	2,283,172	48,982
40,000 to 41,999	54,467	25,271	52,449	50,807	2,232,348	50,713
42,000 to 43,999	50,200	24,389	48,577	46,951	2,157,552	51,021
44,000 to 45,999	46,815	23,505	45,582	43,506	2,106,117	52,420
46,000 to 47,999	43,806	23,020	42,758	40,866	2,058,438	52,847
48,000 to 49,999	40,792	21,863	40,065	37,976	1,998,123	53,500
50,000 to 59,999	164,764	99,310	162,526	159,671	9,009,404	258,327
60,000 to 69,999	115,520	80,175	114,514	116,654	7,475,733	240,806
70,000 to 99,999	186,707	145,843	185,661	192,966	15,425,368	602,182
\$ 100,000 and over	174,798	141,909	173,820	166,411	44,075,777	3,150,098
Total	3,314,805	1,232,541	2,040,237	2,782,457	\$ 122,657,172	\$ 4,923,929

MADERA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	442	253	f	236	\$ -17,871	\$ 3
\$ 1 to 9,999	9,897	2,447	1,644	7,477	54,612	45
10,000 to 11,999	2,067	743	614	2,079	22,714	45
12,000 to 13,999	1,871	709	696	1,733	24,296	60
14,000 to 15,999	1,768	793	599	1,733	26,470	77
16,000 to 17,999	1,571	717	711	1,559	26,647	109
18,000 to 19,999	1,353	689	674	1,341	25,694	126
20,000 to 21,999	1,194	599	741	1,194	25,023	153
22,000 to 23,999	1,099	615	754	1,117	25,247	185
24,000 to 25,999	998	577	786	974	24,929	213
26,000 to 27,999	952	567	802	888	25,733	253
28,000 to 29,999	854	530	770	811	24,763	271
30,000 to 31,999	808	511	761	813	25,036	306
32,000 to 33,999	683	443	645	669	22,560	316
34,000 to 35,999	719	507	699	750	25,180	363
36,000 to 37,999	659	463	639	682	24,373	394
38,000 to 39,999	702	491	691	773	27,374	460
40,000 to 41,999	611	459	603	683	25,057	444
42,000 to 43,999	581	458	575	629	24,976	482
44,000 to 45,999	506	419	501	582	22,754	430
46,000 to 47,999	498	403	492	546	23,404	503
48,000 to 49,999	454	380	f	478	22,210	481
50,000 to 59,999	1,916	1,674	1,905	2,166	104,808	2,625
60,000 to 69,999	1,199	1,103	1,195	1,463	77,551	2,347
70,000 to 99,999	1,592	1,495	1,589	1,785	129,684	5,165
\$ 100,000 and over	762	695	759	782	139,976	9,639
Total	35,756	18,740	20,299	33,943	\$ 983,199	\$ 25,499

Footnotes follow this section.

TABLE 7 (continued)²
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

MARIN						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,816	492	57	560	\$ -100,197	\$ 63
\$ 1 to 9,999	20,424	1,468	7,101	2,600	97,365	291
10,000 to 11,999	3,666	507	2,107	896	40,252	143
12,000 to 13,999	3,661	618	2,310	1,082	47,538	212
14,000 to 15,999	3,576	645	2,284	1,050	53,585	326
16,000 to 17,999	3,628	802	2,559	1,144	61,664	483
18,000 to 19,999	3,330	736	2,503	1,083	63,267	612
20,000 to 21,999	3,166	783	2,449	1,093	66,469	736
22,000 to 23,999	3,043	739	2,524	916	70,008	941
24,000 to 25,999	3,012	764	2,641	1,014	75,258	1,159
26,000 to 27,999	2,892	776	2,597	890	78,001	1,329
28,000 to 29,999	2,754	753	2,537	910	79,869	1,517
30,000 to 31,999	2,721	757	2,516	853	84,306	1,775
32,000 to 33,999	2,529	715	2,371	845	83,408	1,893
34,000 to 35,999	2,363	724	2,202	934	82,748	1,938
36,000 to 37,999	2,372	785	2,269	857	87,742	2,227
38,000 to 39,999	2,104	786	2,019	838	82,026	2,133
40,000 to 41,999	2,063	769	1,995	768	84,523	2,295
42,000 to 43,999	1,954	773	1,874	752	84,003	2,392
44,000 to 45,999	1,806	730	1,750	701	81,245	2,386
46,000 to 47,999	1,718	745	1,673	792	80,690	2,383
48,000 to 49,999	1,610	710	1,572	712	78,828	2,425
50,000 to 59,999	7,064	3,595	6,921	3,598	387,242	12,432
60,000 to 69,999	5,613	3,418	5,545	3,317	363,430	12,682
70,000 to 99,999	10,712	7,680	10,628	7,680	893,900	36,624
\$ 100,000 and over	16,798	13,834	16,743	15,195	4,431,066	328,624
Total	116,395	45,104	91,747	51,080	\$ 7,538,233	\$ 420,018

MARIPOSA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	73	33	f	12	\$ -1,223	-
\$ 1 to 9,999	1,297	247	285	360	6,901	\$ 7
10,000 to 11,999	336	84	180	123	3,695	10
12,000 to 13,999	327	111	181	90	4,263	15
14,000 to 15,999	308	111	167	95	4,633	24
16,000 to 17,999	289	121	180	114	4,907	32
18,000 to 19,999	229	91	156	98	4,352	35
20,000 to 21,999	246	117	171	103	5,167	45
22,000 to 23,999	218	112	180	120	5,030	49
24,000 to 25,999	207	116	170	111	5,153	52
26,000 to 27,999	194	125	177	114	5,232	57
28,000 to 29,999	159	100	148	89	4,610	59
30,000 to 31,999	155	103	148	110	4,807	67
32,000 to 33,999	163	120	154	115	5,366	73
34,000 to 35,999	126	89	121	101	4,402	68
36,000 to 37,999	110	78	106	92	4,065	66
38,000 to 39,999	135	102	133	107	5,268	94
40,000 to 41,999	106	75	106	106	4,337	85
42,000 to 43,999	112	91	112	77	4,820	98
44,000 to 45,999	100	84	100	98	4,492	93
46,000 to 47,999	101	86	100	93	4,741	98
48,000 to 49,999	99	91	f	88	4,861	105
50,000 to 59,999	321	277	321	316	17,565	467
60,000 to 69,999	185	168	185	163	11,936	379
70,000 to 99,999	226	205	226	181	18,449	769
\$ 100,000 and over	120	102	120	94	19,684	1,323
Total	5,942	3,039	4,025	3,170	\$ 167,511	\$ 4,170

Footnotes follow this section.

TABLE 7 (continued)²
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

MENDOCINO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	421	171	f	141	\$ -23,824	\$ 1
\$ 1 to 9,999	7,986	1,416	1,822	3,164	41,690	60
10,000 to 11,999	1,727	447	731	967	18,964	42
12,000 to 13,999	1,637	532	752	998	21,277	68
14,000 to 15,999	1,530	531	699	991	22,965	96
16,000 to 17,999	1,439	541	819	999	24,460	140
18,000 to 19,999	1,318	529	805	918	25,048	167
20,000 to 21,999	1,206	529	858	896	25,308	197
22,000 to 23,999	1,131	525	877	846	26,022	247
24,000 to 25,999	1,017	483	895	678	25,421	281
26,000 to 27,999	976	538	862	739	26,353	294
28,000 to 29,999	899	474	823	671	26,021	346
30,000 to 31,999	850	515	795	725	26,331	373
32,000 to 33,999	744	466	717	681	24,542	381
34,000 to 35,999	666	446	644	589	23,285	385
36,000 to 37,999	674	437	659	572	24,928	451
38,000 to 39,999	610	448	603	516	23,784	438
40,000 to 41,999	568	404	561	513	23,307	461
42,000 to 43,999	527	397	524	502	22,659	464
44,000 to 45,999	512	406	507	509	23,002	479
46,000 to 47,999	446	364	443	430	20,932	463
48,000 to 49,999	395	314	f	368	19,365	457
50,000 to 59,999	1,658	1,400	1,649	1,595	90,546	2,384
60,000 to 69,999	1,025	919	1,023	1,041	66,075	2,073
70,000 to 99,999	1,214	1,079	1,212	1,092	99,243	4,041
\$ 100,000 and over	810	678	807	695	179,044	13,406
Total	31,986	14,989	20,488	21,836	\$ 926,748	\$ 28,194

MERCED						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	597	343	19	354	\$ -155,970	\$ 4
\$ 1 to 9,999	16,553	3,716	3,009	12,823	89,778	83
10,000 to 11,999	3,315	1,102	1,137	3,050	36,346	66
12,000 to 13,999	2,992	1,148	1,114	2,962	38,814	91
14,000 to 15,999	2,858	1,187	1,032	2,997	42,811	143
16,000 to 17,999	2,772	1,243	1,281	3,079	47,098	200
18,000 to 19,999	2,532	1,205	1,275	2,847	48,070	255
20,000 to 21,999	2,221	1,100	1,367	2,501	46,602	297
22,000 to 23,999	1,968	1,048	1,328	2,365	45,173	337
24,000 to 25,999	1,807	997	1,427	1,992	45,088	398
26,000 to 27,999	1,659	927	1,419	1,813	44,750	453
28,000 to 29,999	1,541	920	1,390	1,693	44,672	496
30,000 to 31,999	1,428	929	1,329	1,694	44,290	532
32,000 to 33,999	1,287	829	1,238	1,425	42,457	602
34,000 to 35,999	1,286	885	1,247	1,487	44,972	666
36,000 to 37,999	1,195	848	1,169	1,483	44,204	709
38,000 to 39,999	1,121	825	1,110	1,393	43,671	750
40,000 to 41,999	997	732	992	1,200	40,901	772
42,000 to 43,999	1,031	801	1,023	1,294	44,335	847
44,000 to 45,999	893	702	891	1,075	40,161	839
46,000 to 47,999	814	664	810	1,060	38,253	805
48,000 to 49,999	783	641	778	953	38,342	864
50,000 to 59,999	3,016	2,617	3,004	3,723	164,626	4,195
60,000 to 69,999	1,896	1,745	1,894	2,300	122,700	3,759
70,000 to 99,999	2,289	2,128	2,287	2,627	186,735	7,546
\$ 100,000 and over	1,213	1,105	1,208	1,370	231,297	16,017
Total	60,064	30,387	34,778	61,560	\$ 1,500,177	\$ 41,727

Footnotes follow this section.

TABLE 7 (continued)^a
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

MODOC							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	\$	Tax Assessed (Thousands)
	All	Joint	Taxable				
Zero and Deficit	85	49	f	36	\$ -8,739		-
\$ 1 to 9,999	682	183	151	196	3,577	\$	3
10,000 to 11,999	133	47	53	67	1,455		3
12,000 to 13,999	179	90	73	109	2,310		6
14,000 to 15,999	154	68	67	89	2,306		9
16,000 to 17,999	138	66	74	79	2,355		11
18,000 to 19,999	107	59	64	68	2,035		13
20,000 to 21,999	101	52	78	59	2,115		15
22,000 to 23,999	88	52	70	51	2,019		14
24,000 to 25,999	95	63	84	62	2,371		20
26,000 to 27,999	97	57	85	87	2,609		29
28,000 to 29,999	85	53	77	71	2,465		30
30,000 to 31,999	78	49	76	52	2,416		35
32,000 to 33,999	68	48	67	40	2,245		36
34,000 to 35,999	54	38	54	45	1,888		34
36,000 to 37,999	71	56	70	52	2,636		44
38,000 to 39,999	63	46	63	59	2,453		48
40,000 to 41,999	53	43	53	36	2,154		41
42,000 to 43,999	47	40	46	50	2,020		42
44,000 to 45,999	60	40	60	58	2,706		71
46,000 to 47,999	39	32	39	57	1,836		44
48,000 to 49,999	43	35	43	50	2,104		56
50,000 to 59,999	163	144	163	159	8,861		252
60,000 to 69,999	79	75	78	76	5,098		170
70,000 to 99,999	87	83	87	87	6,915		293
\$ 100,000 and over	43	39	f	32	6,153		378
Total	2,892	1,607	1,819	1,827	\$ 66,364	\$	1,698

MONO							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	\$	Tax Assessed (Thousands)
	All	Joint	Taxable				
Zero and Deficit	84	40	f	43	\$ -2,354	\$	1
\$ 1 to 9,999	1,024	110	245	360	5,572		8
10,000 to 11,999	246	39	134	115	2,697		7
12,000 to 13,999	261	37	157	130	3,392		15
14,000 to 15,999	241	46	140	150	3,611		20
16,000 to 17,999	227	62	142	144	3,853		26
18,000 to 19,999	184	57	117	125	3,486		27
20,000 to 21,999	172	62	125	131	3,593		31
22,000 to 23,999	160	64	122	108	3,677		41
24,000 to 25,999	116	49	94	97	2,900		30
26,000 to 27,999	116	44	102	74	3,139		42
28,000 to 29,999	103	47	94	61	2,985		47
30,000 to 31,999	107	57	103	65	3,314		55
32,000 to 33,999	107	71	99	86	3,540		56
34,000 to 35,999	87	57	80	72	3,035		47
36,000 to 37,999	85	55	85	63	3,149		61
38,000 to 39,999	80	51	79	54	3,119		64
40,000 to 41,999	67	42	66	50	2,752		58
42,000 to 43,999	69	54	68	57	2,978		59
44,000 to 45,999	63	49	63	77	2,840		59
46,000 to 47,999	60	47	59	58	2,825		65
48,000 to 49,999	53	41	f	59	2,595		61
50,000 to 59,999	215	177	214	206	11,690		299
60,000 to 69,999	154	129	153	142	9,919		300
70,000 to 99,999	189	171	188	201	15,581		565
\$ 100,000 and over	132	119	132	89	21,810		1,351
Total	4,402	1,777	2,917	2,817	\$ 125,700	\$	3,393

Footnotes follow this section.

TABLE 7 (continued)^a
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

MONTEREY							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable			\$	\$
Zero and Deficit	1,109	456	28	437	\$ -56,512	\$ 14	
\$ 1 to 9,999	32,117	7,586	5,757	24,599	183,106	163	
10,000 to 11,999	7,708	2,485	2,222	8,465	84,637	134	
12,000 to 13,999	7,043	2,355	2,435	7,648	91,432	205	
14,000 to 15,999	6,225	2,133	2,345	6,869	93,280	314	
16,000 to 17,999	5,519	1,946	2,751	5,829	93,745	455	
18,000 to 19,999	4,970	1,825	2,798	5,156	94,325	612	
20,000 to 21,999	4,481	1,687	2,973	4,526	94,043	741	
22,000 to 23,999	4,185	1,645	3,020	4,059	96,212	905	
24,000 to 25,999	3,762	1,555	2,931	3,650	93,966	1,021	
26,000 to 27,999	3,454	1,494	2,873	3,308	93,188	1,135	
28,000 to 29,999	3,183	1,447	2,774	3,210	92,232	1,250	
30,000 to 31,999	3,057	1,456	2,742	2,915	94,717	1,454	
32,000 to 33,999	2,803	1,355	2,590	2,710	92,455	1,584	
34,000 to 35,999	2,544	1,315	2,395	2,482	89,008	1,580	
36,000 to 37,999	2,414	1,338	2,286	2,401	89,241	1,641	
38,000 to 39,999	2,235	1,301	2,152	2,240	87,161	1,702	
40,000 to 41,999	2,081	1,235	2,009	2,107	85,318	1,792	
42,000 to 43,999	1,883	1,204	1,836	1,952	80,928	1,734	
44,000 to 45,999	1,801	1,158	1,760	1,718	81,014	1,875	
46,000 to 47,999	1,655	1,108	1,625	1,640	77,810	1,798	
48,000 to 49,999	1,684	1,163	1,656	1,601	82,465	2,032	
50,000 to 59,999	6,458	4,888	6,368	6,586	353,497	9,316	
60,000 to 69,999	4,489	3,696	4,452	4,661	290,554	8,779	
70,000 to 99,999	6,872	5,866	6,821	6,895	564,042	21,612	
\$ 100,000 and over	5,518	4,677	5,492	4,834	1,235,162	87,386	
Total	129,250	58,374	77,091	122,498	\$ 4,357,024	\$ 151,234	

NAPA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable			\$	\$
Zero and Deficit	525	226	11	190	\$ -45,363	\$ 41	
\$ 1 to 9,999	8,653	1,052	2,659	2,507	45,427	78	
10,000 to 11,999	1,994	433	912	1,038	21,895	56	
12,000 to 13,999	1,905	445	1,064	1,025	24,742	85	
14,000 to 15,999	1,922	580	992	1,181	28,849	137	
16,000 to 17,999	1,917	665	1,113	1,433	32,593	196	
18,000 to 19,999	1,789	632	1,066	1,350	33,961	249	
20,000 to 21,999	1,692	600	1,193	1,193	35,477	315	
22,000 to 23,999	1,592	599	1,216	1,126	36,607	390	
24,000 to 25,999	1,517	650	1,239	1,126	37,889	445	
26,000 to 27,999	1,344	569	1,164	962	36,262	466	
28,000 to 29,999	1,301	564	1,185	894	37,727	553	
30,000 to 31,999	1,196	562	1,106	830	37,055	585	
32,000 to 33,999	1,175	568	1,082	847	38,741	671	
34,000 to 35,999	1,033	489	984	717	36,180	696	
36,000 to 37,999	1,048	547	998	790	38,772	795	
38,000 to 39,999	945	540	915	716	36,871	757	
40,000 to 41,999	880	495	859	732	36,055	772	
42,000 to 43,999	888	539	873	658	38,179	845	
44,000 to 45,999	792	514	777	710	35,652	818	
46,000 to 47,999	723	465	708	584	33,973	810	
48,000 to 49,999	679	477	665	547	33,281	792	
50,000 to 59,999	2,853	2,145	2,827	2,564	156,453	4,156	
60,000 to 69,999	2,116	1,765	2,102	1,959	136,799	4,161	
70,000 to 99,999	3,265	2,918	3,241	3,215	270,089	10,298	
\$ 100,000 and over	2,685	2,348	2,674	2,508	571,731	39,827	
Total	46,429	21,387	33,625	31,402	\$ 1,825,896	\$ 68,995	

Footnotes follow this section.

TABLE 7 (continued)⁸
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

NEVADA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	563	247	12	187	\$ -12,341	\$ 11
\$ 1 to 9,999	6,781	1,065	1,705	1,496	34,448	45
10,000 to 11,999	1,509	381	679	597	16,617	41
12,000 to 13,999	1,425	469	662	585	18,523	54
14,000 to 15,999	1,376	544	609	581	20,641	80
16,000 to 17,999	1,297	494	732	569	22,016	124
18,000 to 19,999	1,248	515	748	568	23,731	160
20,000 to 21,999	1,182	543	783	579	24,818	188
22,000 to 23,999	1,169	577	834	636	26,838	226
24,000 to 25,999	1,063	570	871	568	26,541	260
26,000 to 27,999	992	548	853	544	26,755	277
28,000 to 29,999	941	555	828	545	27,287	319
30,000 to 31,999	833	502	766	474	25,832	338
32,000 to 33,999	880	552	817	610	29,033	400
34,000 to 35,999	801	532	757	531	28,034	419
36,000 to 37,999	763	543	725	585	28,211	431
38,000 to 39,999	720	495	693	484	28,069	485
40,000 to 41,999	692	502	669	488	28,361	491
42,000 to 43,999	669	485	658	500	28,770	549
44,000 to 45,999	580	444	565	441	26,082	518
46,000 to 47,999	540	418	534	431	25,379	527
48,000 to 49,999	576	462	569	489	28,208	626
50,000 to 59,999	2,166	1,787	2,147	1,975	118,480	2,921
60,000 to 69,999	1,481	1,306	1,472	1,503	95,772	2,796
70,000 to 99,999	2,059	1,862	2,050	1,999	168,329	6,395
\$ 100,000 and over	1,303	1,160	1,298	1,234	228,749	14,583
Total	33,609	17,558	23,036	19,199	\$ 1,143,182	\$ 33,266

ORANGE						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	11,125	4,582	310	5,014	\$ -542,624	\$ 1,174
\$ 1 to 9,999	221,299	29,438	54,800	94,057	1,164,877	1,790
10,000 to 11,999	49,706	10,634	19,160	36,179	546,453	1,246
12,000 to 13,999	47,072	11,739	20,455	36,398	611,007	1,797
14,000 to 15,999	43,316	12,196	19,192	35,687	648,969	2,656
16,000 to 17,999	39,600	11,997	21,644	32,627	672,306	3,765
18,000 to 19,999	36,794	11,681	21,893	30,657	698,263	4,900
20,000 to 21,999	34,277	11,316	23,694	27,690	719,424	6,224
22,000 to 23,999	32,018	10,515	24,091	25,110	736,056	7,757
24,000 to 25,999	30,298	10,409	24,665	23,426	757,207	9,253
26,000 to 27,999	28,330	10,016	24,082	21,515	764,578	10,411
28,000 to 29,999	27,107	9,901	23,873	20,400	785,846	12,057
30,000 to 31,999	25,206	9,687	22,784	18,981	781,077	13,185
32,000 to 33,999	23,720	9,557	21,796	17,910	782,554	14,314
34,000 to 35,999	22,268	9,378	20,696	17,299	779,251	15,028
36,000 to 37,999	21,064	9,239	19,900	16,353	778,996	16,175
38,000 to 39,999	19,653	9,073	18,773	15,601	766,244	16,495
40,000 to 41,999	18,410	8,943	17,736	14,686	754,527	16,816
42,000 to 43,999	17,686	9,065	17,155	14,251	760,271	17,853
44,000 to 45,999	16,627	8,911	16,189	13,772	748,131	18,075
46,000 to 47,999	15,743	8,761	15,421	13,249	739,742	18,564
48,000 to 49,999	14,970	8,732	14,708	12,837	733,366	18,715
50,000 to 59,999	63,086	41,429	62,251	57,530	3,452,696	93,596
60,000 to 69,999	48,170	36,460	47,830	47,626	3,121,115	94,399
70,000 to 99,999	88,427	74,758	88,109	94,031	7,331,851	272,455
\$ 100,000 and over	80,845	71,390	80,540	89,063	17,167,696	1,138,349
Total	1,076,817	459,807	741,747	831,949	\$ 46,259,879	\$ 1,827,050

Footnotes follow this section.

TABLE 7 (continued)^a
Personal Income Tax Statistics
COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
1995 Taxable Year

PLACER						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,011	468	26	428	\$ -44,978	\$ 44
\$ 1 to 9,999	18,079	2,058	5,941	3,627	91,954	183
10,000 to 11,999	3,682	729	1,917	1,338	40,422	119
12,000 to 13,999	3,848	975	2,176	1,511	49,995	192
14,000 to 15,999	3,568	1,035	1,915	1,648	53,438	267
16,000 to 17,999	3,404	1,120	2,110	1,629	57,872	382
18,000 to 19,999	3,147	1,074	2,046	1,567	59,756	463
20,000 to 21,999	3,118	1,207	2,207	1,642	65,466	567
22,000 to 23,999	2,932	1,199	2,276	1,662	67,444	686
24,000 to 25,999	2,782	1,199	2,344	1,615	69,580	784
26,000 to 27,999	2,593	1,153	2,270	1,456	69,958	882
28,000 to 29,999	2,603	1,222	2,359	1,558	75,465	1,046
30,000 to 31,999	2,283	1,171	2,095	1,419	70,802	1,032
32,000 to 33,999	2,230	1,143	2,098	1,466	73,537	1,190
34,000 to 35,999	2,156	1,188	2,044	1,546	75,435	1,264
36,000 to 37,999	2,064	1,219	1,991	1,520	76,382	1,378
38,000 to 39,999	1,942	1,152	1,877	1,487	75,767	1,434
40,000 to 41,999	1,959	1,191	1,911	1,627	80,295	1,599
42,000 to 43,999	1,820	1,203	1,773	1,499	78,206	1,558
44,000 to 45,999	1,762	1,182	1,728	1,522	79,279	1,665
46,000 to 47,999	1,678	1,189	1,655	1,549	78,858	1,703
48,000 to 49,999	1,608	1,192	1,591	1,475	78,756	1,748
50,000 to 59,999	6,916	5,525	6,860	6,716	378,737	9,253
60,000 to 69,999	5,347	4,640	5,313	5,677	346,977	9,914
70,000 to 99,999	8,886	8,177	8,862	10,272	733,034	26,722
\$ 100,000 and over	5,913	5,460	5,903	7,050	1,064,092	68,136
Total	97,331	49,071	73,288	64,506	\$ 3,946,530	\$ 134,210

PLUMAS						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	95	56	f	34	\$ -2,393	-
\$ 1 to 9,999	1,712	297	426	440	8,517	\$ 11
10,000 to 11,999	311	113	124	132	3,420	7
12,000 to 13,999	329	110	156	157	4,270	13
14,000 to 15,999	300	132	126	170	4,499	16
16,000 to 17,999	292	138	160	126	4,972	24
18,000 to 19,999	294	148	169	177	5,571	31
20,000 to 21,999	273	137	192	148	5,726	42
22,000 to 23,999	225	129	165	151	5,160	42
24,000 to 25,999	227	131	190	160	5,681	54
26,000 to 27,999	217	139	199	121	5,867	59
28,000 to 29,999	194	123	180	133	5,620	65
30,000 to 31,999	174	115	168	131	5,395	72
32,000 to 33,999	193	124	185	112	6,363	100
34,000 to 35,999	180	131	176	159	6,315	91
36,000 to 37,999	147	101	146	131	5,430	93
38,000 to 39,999	153	113	149	104	5,967	109
40,000 to 41,999	142	98	139	126	5,825	120
42,000 to 43,999	159	136	158	119	6,831	133
44,000 to 45,999	133	108	133	130	5,971	131
46,000 to 47,999	138	123	137	129	6,477	132
48,000 to 49,999	104	94	f	104	5,087	113
50,000 to 59,999	469	433	467	469	25,730	658
60,000 to 69,999	317	293	316	289	20,363	645
70,000 to 99,999	345	321	344	327	27,893	1,123
\$ 100,000 and over	138	126	138	145	24,520	1,649
Total	7,261	3,969	4,848	4,424	\$ 215,076	\$ 5,534

Footnotes follow this section.

TABLE 7 (continued)²
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

RIVERSIDE						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	5,046	2,345	127	1,868	\$ -195,647	\$ 93
\$ 1 to 9,999	101,120	17,849	18,441	54,369	549,204	523
10,000 to 11,999	23,212	6,280	7,618	17,552	255,150	445
12,000 to 13,999	22,490	7,338	8,601	17,972	292,082	685
14,000 to 15,999	20,369	7,628	7,580	17,322	305,051	982
16,000 to 17,999	18,582	7,545	8,715	16,211	315,448	1,365
18,000 to 19,999	17,201	7,226	8,831	15,466	326,540	1,764
20,000 to 21,999	15,888	7,083	9,605	14,605	333,583	2,158
22,000 to 23,999	14,347	6,509	9,738	13,434	329,788	2,572
24,000 to 25,999	13,392	6,397	10,043	12,769	334,457	2,987
26,000 to 27,999	12,468	6,186	10,044	11,969	336,485	3,386
28,000 to 29,999	11,601	6,010	9,804	11,313	336,345	3,773
30,000 to 31,999	10,595	5,818	9,247	10,796	328,353	4,019
32,000 to 33,999	10,213	5,774	9,199	10,544	337,027	4,536
34,000 to 35,999	9,727	5,665	9,015	10,293	340,381	4,956
36,000 to 37,999	9,276	5,744	8,725	10,226	343,064	5,261
38,000 to 39,999	8,814	5,601	8,377	9,661	343,652	5,577
40,000 to 41,999	8,253	5,393	7,975	9,496	338,302	5,828
42,000 to 43,999	7,887	5,351	7,684	9,094	339,038	6,085
44,000 to 45,999	7,480	5,186	7,312	8,895	336,559	6,485
46,000 to 47,999	7,246	5,208	7,105	8,666	340,445	6,868
48,000 to 49,999	6,947	5,165	6,841	8,588	340,342	7,006
50,000 to 59,999	28,377	22,688	28,153	35,524	1,553,475	36,015
60,000 to 69,999	20,330	17,665	20,238	26,542	1,315,427	36,247
70,000 to 99,999	28,064	25,614	27,987	36,258	2,296,661	82,540
\$ 100,000 and over	14,359	12,699	14,291	14,966	2,735,566	179,647
Total	453,284	221,967	281,296	414,399	\$ 14,806,782	\$ 411,802

SACRAMENTO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	3,052	1,218	93	1,151	\$ -105,102	\$ 222
\$ 1 to 9,999	78,320	8,448	22,239	23,034	410,217	634
10,000 to 11,999	17,740	3,070	9,310	7,545	195,239	559
12,000 to 13,999	16,985	3,545	9,875	7,823	220,691	840
14,000 to 15,999	16,682	3,926	9,552	8,201	250,195	1,315
16,000 to 17,999	15,925	4,248	10,564	8,219	270,609	1,882
18,000 to 19,999	15,163	4,207	10,595	8,048	288,067	2,445
20,000 to 21,999	14,730	4,400	11,336	8,051	309,329	3,040
22,000 to 23,999	14,556	4,450	12,069	8,217	334,688	3,928
24,000 to 25,999	14,357	4,505	12,783	8,209	358,860	4,784
26,000 to 27,999	13,468	4,512	12,369	8,129	363,398	5,224
28,000 to 29,999	13,118	4,507	12,322	7,748	380,152	6,171
30,000 to 31,999	11,840	4,580	11,255	7,678	366,951	6,295
32,000 to 33,999	11,047	4,651	10,644	7,286	364,259	6,751
34,000 to 35,999	10,331	4,639	10,043	6,957	361,558	7,045
36,000 to 37,999	9,711	4,622	9,493	6,795	359,248	7,392
38,000 to 39,999	9,177	4,617	9,000	6,805	357,771	7,664
40,000 to 41,999	8,655	4,473	8,523	6,441	354,791	8,108
42,000 to 43,999	8,364	4,562	8,283	6,391	359,706	8,442
44,000 to 45,999	8,064	4,641	7,986	6,453	362,799	8,791
46,000 to 47,999	7,679	4,510	7,631	6,142	360,894	9,183
48,000 to 49,999	7,058	4,454	7,014	5,769	345,720	8,996
50,000 to 59,999	28,970	20,783	28,845	25,822	1,584,177	43,854
60,000 to 69,999	20,220	16,810	20,166	20,569	1,307,964	40,439
70,000 to 99,999	30,391	27,237	30,339	31,719	2,497,448	97,402
\$ 100,000 and over	16,469	14,623	16,419	16,986	2,951,907	187,820
Total	422,074	176,238	318,748	266,188	\$ 15,211,535	\$ 479,229

Footnotes follow this section.

TABLE 7 (continued)^a
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

SAN BENITO								
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)		
	All	Joint	Taxable					
Zero and Deficit	140	79	f	63	\$ 7,049	\$ 1		
\$ 1 to 9,999	4,217	758	903	2,568	22,629	23		
10,000 to 11,999	839	237	303	731	9,238	18		
12,000 to 13,999	799	249	312	736	10,376	26		
14,000 to 15,999	726	261	260	748	10,899	37		
16,000 to 17,999	666	249	326	699	11,288	51		
18,000 to 19,999	604	249	326	617	11,441	67		
20,000 to 21,999	565	236	362	607	11,869	79		
22,000 to 23,999	473	196	336	507	10,877	91		
24,000 to 25,999	466	213	344	531	11,631	110		
26,000 to 27,999	370	166	307	382	9,962	120		
28,000 to 29,999	403	203	354	448	11,689	142		
30,000 to 31,999	352	195	319	381	10,914	151		
32,000 to 33,999	347	186	327	405	11,440	173		
34,000 to 35,999	329	194	307	387	11,509	168		
36,000 to 37,999	309	196	293	365	11,436	190		
38,000 to 39,999	298	189	282	352	11,620	205		
40,000 to 41,999	279	185	275	320	11,430	201		
42,000 to 43,999	280	190	271	274	12,044	235		
44,000 to 45,999	266	191	263	316	11,964	246		
46,000 to 47,999	250	182	245	285	11,752	258		
48,000 to 49,999	223	178	f	279	10,926	223		
50,000 to 59,999	1,018	846	1,011	1,281	55,836	1,334		
60,000 to 69,999	815	725	813	1,104	52,828	1,441		
70,000 to 99,999	1,214	1,131	1,213	1,603	99,738	3,585		
\$ 100,000 and over	628	575	627	666	106,940	6,825		
Total	16,876	8,259	10,605	16,655	\$ 555,227	\$ 15,998		

SAN BERNARDINO								
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)		
	All	Joint	Taxable					
Zero and Deficit	3,687	1,823	89	1,923	\$ -108,587	\$ 43		
\$ 1 to 9,999	103,894	16,257	22,041	51,433	554,034	632		
10,000 to 11,999	23,313	5,827	8,754	17,441	256,200	523		
12,000 to 13,999	22,496	6,769	9,155	17,782	292,135	769		
14,000 to 15,999	20,264	7,065	7,819	17,728	303,811	1,051		
16,000 to 17,999	18,657	7,016	9,182	17,119	316,925	1,438		
18,000 to 19,999	17,475	6,828	9,534	16,555	331,823	1,909		
20,000 to 21,999	16,516	6,729	10,727	16,044	346,544	2,393		
22,000 to 23,999	15,753	6,519	11,197	15,657	362,133	2,988		
24,000 to 25,999	14,633	6,487	11,138	15,412	365,603	3,394		
26,000 to 27,999	13,721	6,291	11,147	14,254	370,327	3,848		
28,000 to 29,999	13,031	6,327	11,078	14,183	377,840	4,350		
30,000 to 31,999	12,056	6,128	10,669	13,085	373,464	4,808		
32,000 to 33,999	11,720	6,222	10,711	13,198	386,795	5,358		
34,000 to 35,999	11,010	6,162	10,226	12,526	385,309	5,763		
36,000 to 37,999	10,919	6,260	10,362	12,702	403,907	6,530		
38,000 to 39,999	10,339	6,263	9,916	12,372	403,053	6,825		
40,000 to 41,999	9,782	6,103	9,465	12,125	400,961	7,136		
42,000 to 43,999	9,426	6,206	9,216	11,722	405,286	7,504		
44,000 to 45,999	8,789	5,915	8,626	10,840	395,461	7,793		
46,000 to 47,999	8,362	5,847	8,227	10,442	392,891	8,069		
48,000 to 49,999	7,858	5,678	7,768	9,879	384,980	8,213		
50,000 to 59,999	32,760	25,801	32,525	43,060	1,793,010	42,118		
60,000 to 69,999	23,083	20,138	23,000	31,750	1,493,040	41,089		
70,000 to 99,999	32,633	30,032	32,579	44,139	2,673,824	95,862		
\$ 100,000 and over	15,118	13,857	15,086	18,595	3,131,344	171,256		
Total	487,295	234,550	320,237	471,966	\$ 16,792,113	\$ 441,662		

Footnotes follow this section.

TABLE 7 (continued)²
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

SAN DIEGO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	9,530	3,721	295	3,575	\$ -771,054	\$ 301
\$ 1 to 9,999	202,065	29,632	49,549	78,543	1,069,033	1,467
10,000 to 11,999	47,203	11,119	21,578	27,920	519,376	1,280
12,000 to 13,999	46,619	12,810	23,597	29,244	605,425	2,008
14,000 to 15,999	42,405	12,784	21,379	27,606	635,440	2,940
16,000 to 17,999	39,789	13,061	23,743	26,361	675,636	4,171
18,000 to 19,999	36,718	12,607	23,518	24,055	697,197	5,292
20,000 to 21,999	34,428	12,117	25,041	22,678	722,387	6,583
22,000 to 23,999	32,049	11,851	24,987	20,955	736,643	7,882
24,000 to 25,999	29,917	11,445	25,296	19,169	747,512	9,163
26,000 to 27,999	27,447	11,141	24,204	18,047	740,543	9,898
28,000 to 29,999	25,798	11,016	23,402	17,186	747,767	11,162
30,000 to 31,999	23,733	10,659	21,985	16,189	735,347	11,996
32,000 to 33,999	22,249	10,476	20,964	15,561	733,992	12,917
34,000 to 35,999	20,756	10,417	19,644	15,402	726,323	13,328
36,000 to 37,999	19,649	10,022	18,796	14,341	726,690	14,406
38,000 to 39,999	18,342	9,928	17,703	14,190	715,033	14,659
40,000 to 41,999	17,250	9,743	16,782	13,733	707,053	15,048
42,000 to 43,999	16,160	9,487	15,816	12,907	694,674	15,544
44,000 to 45,999	15,609	9,447	15,284	12,671	702,139	16,155
46,000 to 47,999	14,214	8,987	13,978	11,836	667,894	16,034
48,000 to 49,999	13,575	9,030	13,391	11,691	664,943	16,197
50,000 to 59,999	55,670	40,602	55,116	51,743	3,045,991	79,798
60,000 to 69,999	40,024	32,372	39,759	39,501	2,590,732	77,094
70,000 to 99,999	61,990	53,572	61,720	62,899	5,103,190	191,099
\$ 100,000 and over	46,891	40,788	46,663	48,134	10,978,083	659,547
Total	960,080	418,834	664,190	656,137	\$ 35,917,991	\$ 1,215,969

SAN FRANCISCO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	3,858	961	101	1,051	\$ -208,068	\$ 150
\$ 1 to 9,999	69,773	7,609	17,317	12,869	371,079	643
10,000 to 11,999	15,787	2,518	9,554	4,299	173,511	572
12,000 to 13,999	15,953	2,893	10,833	4,869	207,080	946
14,000 to 15,999	15,385	3,057	10,406	5,242	230,780	1,510
16,000 to 17,999	14,627	3,027	11,049	5,070	248,562	2,151
18,000 to 19,999	13,951	2,988	10,962	5,020	264,965	2,815
20,000 to 21,999	13,664	3,031	11,529	5,060	286,840	3,580
22,000 to 23,999	13,447	2,866	11,945	4,752	309,198	4,732
24,000 to 25,999	13,124	2,884	12,130	4,865	327,983	5,684
26,000 to 27,999	12,587	2,683	11,941	4,250	339,639	6,707
28,000 to 29,999	11,688	2,690	11,202	4,062	338,791	7,410
30,000 to 31,999	11,003	2,627	10,622	3,941	340,946	8,185
32,000 to 33,999	10,153	2,429	9,890	3,683	334,912	8,751
34,000 to 35,999	9,259	2,340	9,044	3,447	323,937	8,971
36,000 to 37,999	8,608	2,305	8,428	3,448	318,357	9,399
38,000 to 39,999	7,849	2,192	7,727	3,092	306,067	9,511
40,000 to 41,999	7,423	2,078	7,327	2,783	304,227	9,990
42,000 to 43,999	6,877	2,054	6,802	2,751	295,595	10,036
44,000 to 45,999	6,169	1,971	6,115	2,729	277,539	9,705
46,000 to 47,999	5,477	1,778	5,427	2,305	257,275	9,353
48,000 to 49,999	5,203	1,793	5,159	2,281	254,894	9,477
50,000 to 59,999	20,038	8,049	19,882	9,504	1,094,765	42,806
60,000 to 69,999	13,604	6,393	13,533	7,048	880,570	37,830
70,000 to 99,999	21,223	11,851	21,127	12,275	1,751,652	83,725
\$ 100,000 and over	22,465	14,694	22,321	13,166	6,730,218	489,432
Total	369,195	99,751	282,373	133,862	\$ 16,361,294	\$ 784,071

Footnotes follow this section.

TABLE 7 (continued)²
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

SAN JOAQUIN						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,373	692	29	651	\$ -120,259	\$ 16
\$ 1 to 9,999	38,631	7,100	9,106	18,689	206,353	246
10,000 to 11,999	8,229	2,269	3,419	5,482	90,463	214
12,000 to 13,999	7,831	2,321	3,774	5,296	101,677	338
14,000 to 15,999	7,391	2,504	3,412	5,218	110,752	461
16,000 to 17,999	6,731	2,389	3,800	4,927	114,365	635
18,000 to 19,999	6,437	2,498	3,891	4,963	122,228	828
20,000 to 21,999	5,797	2,301	4,057	4,594	121,623	989
22,000 to 23,999	5,302	2,192	4,087	4,184	121,874	1,155
24,000 to 25,999	4,960	2,147	4,191	4,023	123,909	1,349
26,000 to 27,999	4,573	2,093	4,027	3,786	123,425	1,475
28,000 to 29,999	4,379	2,066	4,033	3,628	126,948	1,706
30,000 to 31,999	4,114	2,059	3,886	3,578	127,463	1,911
32,000 to 33,999	4,075	2,160	3,890	3,544	134,407	2,174
34,000 to 35,999	3,753	2,113	3,623	3,503	131,288	2,264
36,000 to 37,999	3,673	2,125	3,566	3,479	135,875	2,442
38,000 to 39,999	3,465	2,079	3,397	3,365	135,108	2,621
40,000 to 41,999	3,408	2,183	3,349	3,428	139,730	2,766
42,000 to 43,999	3,175	2,103	3,135	3,251	136,518	2,862
44,000 to 45,999	3,004	2,198	2,973	3,404	135,146	2,793
46,000 to 47,999	2,878	2,081	2,850	3,075	135,248	3,019
48,000 to 49,999	2,634	1,949	2,617	3,210	129,063	3,008
50,000 to 59,999	11,358	9,201	11,313	13,420	620,920	15,619
60,000 to 69,999	8,066	7,128	8,048	9,914	521,844	15,424
70,000 to 99,999	11,421	10,532	11,405	14,209	934,904	35,625
\$ 100,000 and over	5,598	5,079	5,587	6,248	1,031,430	69,178
Total	172,256	83,562	117,465	143,069	\$ 5,692,303	\$ 171,117

SAN LUIS OBISPO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,383	638	28	573	\$ -53,777	\$ 45
\$ 1 to 9,999	19,005	2,582	5,091	5,448	100,522	162
10,000 to 11,999	4,198	939	1,994	1,785	46,163	121
12,000 to 13,999	3,934	1,140	2,034	1,751	51,017	167
14,000 to 15,999	3,636	1,160	1,850	1,778	54,460	245
16,000 to 17,999	3,253	1,236	1,835	1,785	55,269	314
18,000 to 19,999	3,157	1,249	1,919	1,665	59,941	423
20,000 to 21,999	2,796	1,211	1,875	1,610	58,657	462
22,000 to 23,999	2,661	1,195	1,962	1,549	61,169	584
24,000 to 25,999	2,560	1,235	2,092	1,524	63,945	677
26,000 to 27,999	2,394	1,162	2,089	1,374	64,600	776
28,000 to 29,999	2,245	1,110	2,009	1,378	65,095	885
30,000 to 31,999	2,180	1,210	2,016	1,415	67,498	981
32,000 to 33,999	1,939	1,062	1,796	1,343	63,963	1,018
34,000 to 35,999	1,846	1,042	1,748	1,250	64,587	1,127
36,000 to 37,999	1,802	1,047	1,725	1,266	66,614	1,240
38,000 to 39,999	1,659	1,096	1,596	1,226	64,681	1,177
40,000 to 41,999	1,589	1,043	1,554	1,205	65,114	1,287
42,000 to 43,999	1,496	1,015	1,458	1,285	64,278	1,304
44,000 to 45,999	1,494	1,030	1,472	1,285	67,211	1,456
46,000 to 47,999	1,403	989	1,380	1,202	65,918	1,493
48,000 to 49,999	1,322	938	1,297	1,082	64,772	1,574
50,000 to 59,999	5,319	4,212	5,275	5,130	290,992	7,325
60,000 to 69,999	3,823	3,313	3,802	3,911	247,475	7,154
70,000 to 99,999	5,559	5,012	5,529	5,902	455,347	16,905
\$ 100,000 and over	3,073	2,702	3,063	3,020	585,481	38,970
Total	85,726	40,568	58,489	52,742	\$ 2,860,988	\$ 87,873

Footnotes follow this section.

TABLE 7 (continued)³
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

SAN MATEO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	2,793	1,017	73	1,060	\$ -136,367	\$ 135
\$ 1 to 9,999	51,851	4,736	17,529	9,984	258,822	639
10,000 to 11,999	10,566	1,748	5,479	4,103	116,204	370
12,000 to 13,999	10,533	2,129	6,209	4,408	136,774	547
14,000 to 15,999	10,346	2,377	5,947	4,723	155,196	863
16,000 to 17,999	10,120	2,514	6,744	4,889	171,962	1,263
18,000 to 19,999	9,486	2,376	6,746	4,598	180,138	1,643
20,000 to 21,999	9,197	2,441	7,118	4,411	193,116	2,061
22,000 to 23,999	8,921	2,438	7,374	4,526	205,073	2,605
24,000 to 25,999	8,882	2,501	7,837	4,355	221,920	3,238
26,000 to 27,999	8,574	2,533	7,794	4,152	231,418	3,787
28,000 to 29,999	8,370	2,532	7,731	4,251	242,713	4,434
30,000 to 31,999	8,093	2,455	7,632	4,142	250,770	5,111
32,000 to 33,999	7,501	2,470	7,118	4,015	247,410	5,339
34,000 to 35,999	7,086	2,515	6,756	4,057	247,995	5,657
36,000 to 37,999	6,787	2,512	6,500	3,945	251,041	6,076
38,000 to 39,999	6,556	2,547	6,347	3,713	255,560	6,536
40,000 to 41,999	5,998	2,530	5,847	3,710	245,898	6,450
42,000 to 43,999	5,770	2,553	5,628	3,717	248,073	6,786
44,000 to 45,999	5,341	2,526	5,226	3,482	240,271	6,750
46,000 to 47,999	5,015	2,431	4,920	3,319	235,683	6,894
48,000 to 49,999	4,734	2,467	4,668	3,289	231,936	6,872
50,000 to 59,999	20,330	11,963	20,100	15,203	1,114,225	34,822
60,000 to 69,999	15,765	11,022	15,661	13,545	1,021,797	34,601
70,000 to 99,999	28,407	22,445	28,279	26,369	2,355,858	94,437
\$ 100,000 and over	31,545	26,751	31,449	29,482	8,244,244	615,683
Total	308,567	126,529	242,712	177,448	\$ 17,167,731	\$ 863,600

SANTA BARBARA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,859	732	56	660	\$ -116,546	\$ 29
\$ 1 to 9,999	34,031	5,609	7,622	16,534	184,072	250
10,000 to 11,999	7,452	1,889	2,956	5,301	81,926	178
12,000 to 13,999	7,433	2,247	3,387	5,496	96,517	299
14,000 to 15,999	6,795	2,222	3,104	5,312	101,828	419
16,000 to 17,999	6,086	2,067	3,402	4,668	103,362	606
18,000 to 19,999	5,709	2,032	3,437	4,279	108,368	799
20,000 to 21,999	5,361	2,031	3,671	3,983	112,510	959
22,000 to 23,999	4,827	1,821	3,604	3,597	110,904	1,159
24,000 to 25,999	4,512	1,762	3,726	3,268	112,702	1,379
26,000 to 27,999	4,195	1,742	3,603	2,989	113,202	1,507
28,000 to 29,999	3,963	1,709	3,588	2,823	114,985	1,736
30,000 to 31,999	3,553	1,599	3,243	2,643	110,119	1,811
32,000 to 33,999	3,494	1,726	3,271	2,673	115,269	2,012
34,000 to 35,999	3,265	1,632	3,100	2,440	114,268	2,135
36,000 to 37,999	3,091	1,628	2,949	2,291	114,294	2,271
38,000 to 39,999	2,883	1,558	2,782	2,209	112,429	2,394
40,000 to 41,999	2,620	1,509	2,524	2,063	107,431	2,347
42,000 to 43,999	2,385	1,447	2,324	2,039	102,560	2,300
44,000 to 45,999	2,385	1,462	2,322	1,919	107,291	2,549
46,000 to 47,999	2,153	1,398	2,101	1,869	101,143	2,450
48,000 to 49,999	1,975	1,316	1,948	1,650	96,720	2,429
50,000 to 59,999	8,470	6,269	8,351	7,747	463,148	12,442
60,000 to 69,999	6,097	4,934	6,044	5,719	394,354	12,078
70,000 to 99,999	9,292	7,983	9,221	8,638	765,647	29,009
\$ 100,000 and over	7,863	6,583	7,799	7,017	2,010,339	145,187
Total	151,749	66,907	100,135	109,827	\$ 5,838,842	\$ 230,733

Footnotes follow this section.

TABLE 7 (continued)²
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

SANTA CLARA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	4,476	1,581	97	1,636	\$ -191,808	\$ 124
\$ 1 to 9,999	128,603	12,883	40,198	37,204	641,493	1,354
10,000 to 11,999	24,896	4,093	13,035	11,917	273,790	843
12,000 to 13,999	25,232	4,744	14,273	13,387	327,839	1,321
14,000 to 15,999	24,693	5,233	13,882	14,057	370,260	2,024
16,000 to 17,999	23,361	5,144	15,662	13,630	396,915	2,920
18,000 to 19,999	22,167	5,372	15,620	13,329	421,030	3,770
20,000 to 21,999	21,297	5,358	16,742	12,782	447,017	4,753
22,000 to 23,999	20,182	5,312	16,731	12,331	464,015	5,874
24,000 to 25,999	19,522	5,360	17,241	11,437	487,907	7,069
26,000 to 27,999	18,733	5,200	17,174	10,884	505,575	8,203
28,000 to 29,999	18,082	5,264	16,737	10,617	524,281	9,400
30,000 to 31,999	16,954	5,211	16,032	10,421	525,366	10,377
32,000 to 33,999	16,066	5,271	15,327	9,975	530,168	11,390
34,000 to 35,999	15,534	5,237	14,946	9,956	543,445	12,449
36,000 to 37,999	14,831	5,389	14,384	9,566	548,618	13,357
38,000 to 39,999	13,920	5,384	13,515	9,479	542,723	13,670
40,000 to 41,999	13,208	5,464	12,918	9,023	541,350	14,232
42,000 to 43,999	12,585	5,299	12,370	8,929	541,032	15,075
44,000 to 45,999	12,254	5,496	12,101	8,618	551,253	15,923
46,000 to 47,999	11,456	5,470	11,306	8,393	538,498	15,782
48,000 to 49,999	10,862	5,448	10,742	8,365	532,100	16,065
50,000 to 59,999	46,877	26,829	46,496	38,060	2,568,016	81,712
60,000 to 69,999	36,523	24,527	36,347	33,150	2,366,616	82,111
70,000 to 99,999	70,017	53,833	69,842	70,449	5,826,691	240,406
\$ 100,000 and over	75,317	64,706	75,161	80,509	16,812,939	1,207,770
Total	717,648	289,108	558,879	478,104	\$ 37,637,129	\$ 1,797,975

SANTA CRUZ						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,195	440	30	442	\$ -45,514	\$ 17
\$ 1 to 9,999	24,629	3,776	5,540	12,400	134,321	165
10,000 to 11,999	5,151	1,071	2,316	3,353	56,602	148
12,000 to 13,999	4,885	1,211	2,423	3,343	63,344	210
14,000 to 15,999	4,451	1,231	2,192	3,369	66,741	307
16,000 to 17,999	3,972	1,159	2,328	3,091	67,453	423
18,000 to 19,999	3,762	1,196	2,361	2,862	71,450	557
20,000 to 21,999	3,524	1,164	2,448	2,680	73,927	688
22,000 to 23,999	3,153	1,072	2,385	2,427	72,442	803
24,000 to 25,999	2,932	1,020	2,431	2,024	73,293	952
26,000 to 27,999	2,777	938	2,407	1,896	74,968	1,111
28,000 to 29,999	2,501	945	2,232	1,661	72,491	1,165
30,000 to 31,999	2,378	874	2,189	1,582	73,668	1,335
32,000 to 33,999	2,360	963	2,208	1,575	77,892	1,463
34,000 to 35,999	2,162	890	2,037	1,479	75,612	1,557
36,000 to 37,999	2,101	914	2,020	1,486	77,677	1,713
38,000 to 39,999	1,952	905	1,878	1,380	76,073	1,722
40,000 to 41,999	1,748	859	1,699	1,290	71,650	1,699
42,000 to 43,999	1,746	883	1,713	1,251	75,077	1,844
44,000 to 45,999	1,563	858	1,539	1,152	70,325	1,801
46,000 to 47,999	1,519	846	1,498	1,119	71,380	1,899
48,000 to 49,999	1,371	823	1,350	1,128	67,146	1,803
50,000 to 59,999	5,845	3,891	5,784	4,897	319,970	9,105
60,000 to 69,999	4,362	3,242	4,336	4,001	282,311	9,038
70,000 to 99,999	7,317	6,011	7,292	7,075	605,060	23,779
\$ 100,000 and over	6,306	5,321	6,292	6,147	1,281,245	88,351
Total	105,662	42,503	70,928	75,110	\$ 4,006,606	\$ 153,658

Footnotes follow this section.

TABLE 7 (continued)³
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

SHASTA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	\$	Tax Assessed (Thousands)
	All	Joint	Taxable				
Zero and Deficit	660	380	17	266	\$ -17,322	\$ 8	
\$ 1 to 9,999	12,817	2,256	3,127	3,773	66,437	83	
10,000 to 11,999	2,708	766	1,153	1,147	29,841	65	
12,000 to 13,999	2,728	927	1,330	1,263	35,398	108	
14,000 to 15,999	2,589	982	1,202	1,365	38,799	164	
16,000 to 17,999	2,403	1,069	1,312	1,294	40,850	209	
18,000 to 19,999	2,202	1,063	1,257	1,300	41,822	249	
20,000 to 21,999	2,138	1,089	1,506	1,280	44,862	320	
22,000 to 23,999	2,020	1,092	1,495	1,287	46,416	391	
24,000 to 25,999	1,722	1,014	1,450	1,199	43,033	388	
26,000 to 27,999	1,651	972	1,493	1,158	44,563	462	
28,000 to 29,999	1,554	969	1,434	1,104	45,037	509	
30,000 to 31,999	1,540	985	1,455	1,159	47,746	618	
32,000 to 33,999	1,401	950	1,346	1,052	46,260	672	
34,000 to 35,999	1,329	932	1,285	1,131	46,522	707	
36,000 to 37,999	1,313	942	1,283	1,068	48,546	805	
38,000 to 39,999	1,193	877	1,174	1,038	46,537	798	
40,000 to 41,999	1,116	840	1,106	966	45,743	853	
42,000 to 43,999	1,060	844	1,053	976	45,533	866	
44,000 to 45,999	1,029	814	1,019	957	46,273	955	
46,000 to 47,999	888	731	883	780	41,729	883	
48,000 to 49,999	809	655	801	800	39,627	914	
50,000 to 59,999	3,477	3,015	3,468	3,591	190,045	4,794	
60,000 to 69,999	2,144	1,941	2,139	2,332	138,569	4,268	
70,000 to 99,999	2,624	2,469	2,617	2,846	213,793	8,418	
\$ 100,000 and over	1,522	1,385	1,518	1,688	322,962	22,995	
Total	56,637	29,959	37,923	36,820	\$ 1,779,621	\$ 51,501	

SIERRA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	\$	Tax Assessed (Thousands)
	All	Joint	Taxable				
Zero and Deficit	20	f	f	41	\$ -404	-	
\$ 1 to 9,999	246	43	65	41	1,195	\$ 2	
10,000 to 11,999	73	21	28	37	811	2	
12,000 to 13,999	56	26	26	21	731	3	
14,000 to 15,999	57	23	26	18	864	4	
16,000 to 17,999	48	20	30	21	818	5	
18,000 to 19,999	39	20	22	21	740	4	
20,000 to 21,999	29	13	17	16	613	5	
22,000 to 23,999	32	20	21	18	734	5	
24,000 to 25,999	43	22	37	13	1,073	13	
26,000 to 27,999	32	18	30	14	865	12	
28,000 to 29,999	35	18	32	38	1,014	14	
30,000 to 31,999	42	23	41	32	1,302	19	
32,000 to 33,999	26	19	23	33	856	12	
34,000 to 35,999	33	23	33	30	1,155	19	
36,000 to 37,999	42	30	42	48	1,551	28	
38,000 to 39,999	31	26	31	31	1,209	21	
40,000 to 41,999	35	26	35	46	1,433	28	
42,000 to 43,999	25	22	25	38	1,073	19	
44,000 to 45,999	28	24	28	45	1,260	24	
46,000 to 47,999	17	f	f	18	797	16	
48,000 to 49,999	23	19	23	18	1,127	27	
50,000 to 59,999	75	68	75	91	4,119	109	
60,000 to 69,999	52	50	52	49	3,369	110	
70,000 to 99,999	47	45	46	41	3,730	146	
\$ 100,000 and over	17	16	17	15	3,760	274	
Total	1,203	657	824	793	\$ 35,792	\$ 921	

Footnotes follow this section.

TABLE 7 (continued)^a
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

Adjusted Gross Income Class		SISKIYOU			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
\$	Zero and Deficit	280	153	f	92	\$ -6,285	-
\$	1 to 9,999	4,143	795	980	1,405	21,327	\$ 27
	10,000 to 11,999	856	281	344	403	9,410	19
	12,000 to 13,999	864	353	356	436	11,194	28
	14,000 to 15,999	752	337	321	398	11,288	42
	16,000 to 17,999	734	352	413	409	12,481	60
	18,000 to 19,999	665	363	398	341	12,616	76
	20,000 to 21,999	647	338	444	441	13,584	93
	22,000 to 23,999	583	315	453	370	13,361	115
	24,000 to 25,999	542	321	462	363	13,536	131
	26,000 to 27,999	500	313	458	357	13,502	141
	28,000 to 29,999	497	345	473	363	14,386	163
	30,000 to 31,999	415	292	404	373	12,845	160
	32,000 to 33,999	393	283	381	333	12,988	185
	34,000 to 35,999	354	255	344	274	12,391	201
	36,000 to 37,999	368	296	360	316	13,603	214
	38,000 to 39,999	306	238	303	257	11,932	213
	40,000 to 41,999	287	222	286	243	11,755	226
	42,000 to 43,999	284	244	284	294	12,206	232
	44,000 to 45,999	248	198	247	236	11,153	250
	46,000 to 47,999	230	197	229	207	10,815	247
	48,000 to 49,999	220	193	f	188	10,781	260
	50,000 to 59,999	735	658	731	751	40,216	1,071
	60,000 to 69,999	495	450	493	481	31,893	1,022
	70,000 to 99,999	511	474	509	519	41,233	1,665
\$	100,000 and over	301	268	301	253	57,814	4,009
	Total	16,210	8,534	10,195	10,103	\$ 432,026	\$ 10,849

Adjusted Gross Income Class		SOLANO			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
\$	Zero and Deficit	752	310	18	335	\$ -19,402	\$ 24
\$	1 to 9,999	24,739	2,437	7,489	7,360	126,155	194
	10,000 to 11,999	5,110	958	2,610	2,292	56,254	158
	12,000 to 13,999	4,995	1,080	2,760	2,639	64,851	229
	14,000 to 15,999	4,842	1,243	2,637	2,631	72,567	360
	16,000 to 17,999	4,565	1,357	2,832	2,687	77,633	487
	18,000 to 19,999	4,338	1,415	2,777	2,725	82,366	599
	20,000 to 21,999	4,171	1,404	3,106	2,652	87,513	775
	22,000 to 23,999	4,083	1,474	3,173	2,764	93,917	940
	24,000 to 25,999	3,950	1,454	3,373	2,768	98,720	1,126
	26,000 to 27,999	3,765	1,494	3,354	2,653	101,576	1,261
	28,000 to 29,999	3,572	1,503	3,241	2,661	103,501	1,418
	30,000 to 31,999	3,474	1,584	3,187	2,722	107,669	1,615
	32,000 to 33,999	3,291	1,537	3,076	2,547	108,597	1,778
	34,000 to 35,999	3,092	1,533	2,942	2,687	108,176	1,822
	36,000 to 37,999	2,973	1,573	2,830	2,612	109,969	1,958
	38,000 to 39,999	2,911	1,610	2,805	2,780	113,511	2,127
	40,000 to 41,999	2,804	1,608	2,728	2,654	114,953	2,262
	42,000 to 43,999	2,701	1,600	2,643	2,803	116,139	2,394
	44,000 to 45,999	2,607	1,653	2,563	2,745	117,316	2,499
	46,000 to 47,999	2,598	1,691	2,558	2,800	122,096	2,741
	48,000 to 49,999	2,482	1,714	2,464	3,011	121,574	2,784
	50,000 to 59,999	10,818	8,181	10,764	12,730	592,958	14,677
	60,000 to 69,999	8,324	7,118	8,302	10,622	538,869	15,334
	70,000 to 99,999	13,069	12,034	13,044	16,932	1,072,890	39,195
\$	100,000 and over	5,228	4,847	5,220	6,353	761,466	44,143
	Total	135,254	64,412	102,496	108,165	\$ 4,051,865	\$ 142,897

Footnotes follow this section.

TABLE 7 (continued)²
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

Adjusted Gross Income Class		SONOMA			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
\$	Zero and Deficit	1,930	779	54	732	\$ -69,689	\$ 29
\$ 1 to 9,999	34,652	3,933	10,320	8,316	179,566	303	
10,000 to 11,999	7,754	1,551	3,734	3,346	85,309	228	
12,000 to 13,999	7,626	1,800	4,269	3,775	99,078	372	
14,000 to 15,999	7,274	1,870	4,091	3,772	108,996	552	
16,000 to 17,999	6,811	1,882	4,346	3,603	115,708	799	
18,000 to 19,999	6,600	1,956	4,396	3,597	125,470	1,036	
20,000 to 21,999	6,069	1,898	4,518	3,427	127,413	1,260	
22,000 to 23,999	5,709	1,849	4,586	3,083	131,298	1,524	
24,000 to 25,999	5,466	1,970	4,660	3,079	136,553	1,744	
26,000 to 27,999	5,226	1,944	4,657	2,933	141,024	1,972	
28,000 to 29,999	4,943	1,879	4,483	3,009	143,274	2,235	
30,000 to 31,999	4,688	1,919	4,370	2,880	145,344	2,466	
32,000 to 33,999	4,359	1,971	4,122	2,866	143,883	2,547	
34,000 to 35,999	4,249	2,000	4,064	2,752	148,723	2,840	
36,000 to 37,999	3,954	2,032	3,817	2,718	146,264	2,922	
38,000 to 39,999	3,752	1,973	3,653	2,553	146,322	3,079	
40,000 to 41,999	3,501	1,887	3,402	2,508	143,464	3,167	
42,000 to 43,999	3,204	1,904	3,142	2,501	137,719	3,071	
44,000 to 45,999	3,118	1,982	3,073	2,513	140,328	3,194	
46,000 to 47,999	2,956	1,924	2,923	2,416	138,897	3,287	
48,000 to 49,999	2,749	1,885	2,719	2,389	134,684	3,250	
50,000 to 59,999	12,078	9,005	12,000	11,262	661,924	17,520	
60,000 to 69,999	8,754	7,271	8,717	8,974	567,236	17,004	
70,000 to 99,999	13,752	12,215	13,701	14,773	1,128,901	43,138	
\$ 100,000 and over	8,593	7,578	8,568	8,904	1,671,955	111,551	
Total	179,767	78,857	132,385	112,681	\$ 6,779,643	\$ 231,091	

Adjusted Gross Income Class		STANISLAUS			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
		All	Joint	Taxable			
\$	Zero and Deficit	1,374	704	29	807	\$ -118,248	\$ 13
\$ 1 to 9,999	35,126	6,619	7,876	18,255	184,529	281	
10,000 to 11,999	6,783	2,012	2,740	4,824	74,474	161	
12,000 to 13,999	6,573	2,295	2,905	4,944	85,378	253	
14,000 to 15,999	6,224	2,285	2,640	5,173	93,297	356	
16,000 to 17,999	5,776	2,294	3,011	4,972	98,119	494	
18,000 to 19,999	5,453	2,351	3,100	4,847	103,594	634	
20,000 to 21,999	5,110	2,267	3,463	4,572	107,181	810	
22,000 to 23,999	4,351	2,015	3,208	3,930	99,979	881	
24,000 to 25,999	4,268	2,086	3,489	3,736	106,625	1,072	
26,000 to 27,999	3,924	1,986	3,398	3,510	105,851	1,180	
28,000 to 29,999	3,787	1,997	3,419	3,613	109,758	1,362	
30,000 to 31,999	3,619	2,005	3,363	3,668	112,163	1,514	
32,000 to 33,999	3,454	2,028	3,312	3,361	113,951	1,698	
34,000 to 35,999	3,252	2,028	3,140	3,527	113,768	1,767	
36,000 to 37,999	3,084	2,003	3,001	3,465	114,044	1,926	
38,000 to 39,999	2,924	1,997	2,873	3,188	113,994	1,999	
40,000 to 41,999	2,835	2,014	2,787	3,152	116,218	2,142	
42,000 to 43,999	2,726	1,985	2,699	3,043	117,156	2,273	
44,000 to 45,999	2,487	1,855	2,471	2,770	111,883	2,297	
46,000 to 47,999	2,350	1,815	2,331	2,799	110,408	2,344	
48,000 to 49,999	2,165	1,750	2,150	2,605	106,030	2,342	
50,000 to 59,999	8,758	7,499	8,723	10,574	478,830	11,719	
60,000 to 69,999	5,838	5,244	5,825	7,280	377,119	11,202	
70,000 to 99,999	7,337	6,780	7,318	8,970	597,687	23,032	
\$ 100,000 and over	3,861	3,463	3,851	4,260	789,401	54,519	
Total	143,439	71,377	93,122	125,845	\$ 4,423,192	\$ 128,272	

Footnotes follow this section.

TABLE 7 (continued)^a
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

SLUTTER							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit	346	181	12	213	\$ -14,220	\$ 16	
\$ 1 to 9,999	6,369	1,446	1,356	3,047	33,707	38	
10,000 to 11,999	1,325	490	490	927	14,566	32	
12,000 to 13,999	1,289	543	502	1,066	16,748	42	
14,000 to 15,999	1,199	528	465	960	17,944	63	
16,000 to 17,999	1,107	506	560	910	18,803	95	
18,000 to 19,999	1,091	528	605	876	20,716	125	
20,000 to 21,999	928	469	621	791	19,468	133	
22,000 to 23,999	857	459	629	709	19,682	157	
24,000 to 25,999	810	455	650	706	20,230	186	
26,000 to 27,999	723	425	619	641	19,501	193	
28,000 to 29,999	654	390	599	579	18,961	215	
30,000 to 31,999	610	390	564	554	18,877	235	
32,000 to 33,999	587	360	557	534	19,386	285	
34,000 to 35,999	502	324	495	472	17,564	277	
36,000 to 37,999	603	414	590	492	22,321	373	
38,000 to 39,999	469	329	457	438	18,289	317	
40,000 to 41,999	477	357	462	488	19,565	357	
42,000 to 43,999	453	345	449	412	19,455	374	
44,000 to 45,999	450	340	446	415	20,250	424	
46,000 to 47,999	397	316	393	423	18,656	396	
48,000 to 49,999	371	313	368	433	18,169	382	
50,000 to 59,999	1,557	1,345	1,552	1,841	85,241	2,093	
60,000 to 69,999	1,030	947	1,029	1,112	66,554	1,995	
70,000 to 99,999	1,355	1,258	1,353	1,463	110,711	4,329	
\$ 100,000 and over	751	670	748	777	134,992	9,174	
Total	26,310	14,128	16,571	21,279	\$ 796,138	\$ 22,305	

TEHAMA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit	247	125	f	72	\$ -9,046	\$ 1	
\$ 1 to 9,999	4,050	909	789	1,829	21,863	21	
10,000 to 11,999	918	333	326	559	10,094	18	
12,000 to 13,999	971	403	394	712	12,617	30	
14,000 to 15,999	811	358	335	536	12,129	42	
16,000 to 17,999	808	369	420	613	13,706	65	
18,000 to 19,999	716	355	383	597	13,579	74	
20,000 to 21,999	630	365	413	470	13,214	86	
22,000 to 23,999	587	333	445	448	13,487	104	
24,000 to 25,999	530	312	455	423	13,234	123	
26,000 to 27,999	532	334	481	421	14,368	143	
28,000 to 29,999	466	312	438	409	13,507	146	
30,000 to 31,999	436	287	420	378	13,516	182	
32,000 to 33,999	396	292	388	368	13,065	176	
34,000 to 35,999	387	291	379	380	13,551	202	
36,000 to 37,999	316	240	311	272	11,692	202	
38,000 to 39,999	298	242	294	297	11,618	196	
40,000 to 41,999	269	220	268	256	11,032	208	
42,000 to 43,999	238	189	238	236	10,233	204	
44,000 to 45,999	224	188	222	214	10,077	215	
46,000 to 47,999	220	194	219	234	10,334	217	
48,000 to 49,999	202	176	f	186	9,886	233	
50,000 to 59,999	790	719	789	769	43,158	1,112	
60,000 to 69,999	458	421	457	506	29,553	948	
70,000 to 99,999	480	447	480	497	38,958	1,606	
\$ 100,000 and over	271	232	269	244	52,892	3,852	
Total	16,251	8,646	9,817	11,926	\$ 422,318	\$ 10,407	

Footnotes follow this section.

TABLE 7 (continued)^a
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

TRINITY						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	82	53	f	34	\$ -1,420	\$ 1
\$ 1 to 9,999	1,027	229	182	347	5,448	7
10,000 to 11,999	214	71	91	70	2,350	5
12,000 to 13,999	234	96	98	103	3,036	7
14,000 to 15,999	223	89	100	105	3,348	13
16,000 to 17,999	194	99	104	96	3,281	15
18,000 to 19,999	176	100	96	100	3,344	19
20,000 to 21,999	176	102	120	95	3,686	26
22,000 to 23,999	141	81	110	104	3,244	27
24,000 to 25,999	150	79	131	101	3,751	44
26,000 to 27,999	132	83	123	78	3,559	37
28,000 to 29,999	136	89	123	103	3,946	46
30,000 to 31,999	118	80	114	102	3,649	45
32,000 to 33,999	114	79	112	96	3,757	52
34,000 to 35,999	96	70	94	80	3,352	53
36,000 to 37,999	89	59	89	67	3,295	64
38,000 to 39,999	103	77	103	89	4,020	75
40,000 to 41,999	88	68	87	76	3,606	71
42,000 to 43,999	93	78	92	88	3,995	77
44,000 to 45,999	61	56	61	60	2,751	56
46,000 to 47,999	72	64	71	85	3,387	71
48,000 to 49,999	48	36	f	52	2,344	59
50,000 to 59,999	237	215	235	230	12,992	350
60,000 to 69,999	128	118	128	127	8,287	294
70,000 to 99,999	132	121	132	95	10,559	424
\$ 100,000 and over	55	47	55	52	12,123	970
Total	4,319	2,339	2,701	2,635	\$ 115,690	\$ 2,906

TULARE						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,244	709	20	798	\$ -70,580	\$ 104
\$ 1 to 9,999	36,365	9,032	5,235	33,565	200,593	145
10,000 to 11,999	6,760	2,281	1,877	6,909	74,259	110
12,000 to 13,999	5,902	2,101	1,958	5,892	76,583	165
14,000 to 15,999	5,449	2,182	1,857	5,794	81,656	255
16,000 to 17,999	4,918	2,137	2,237	5,293	83,438	342
18,000 to 19,999	4,497	2,057	2,257	5,127	85,313	438
20,000 to 21,999	3,935	1,969	2,445	4,389	82,539	507
22,000 to 23,999	3,504	1,822	2,444	3,898	80,502	599
24,000 to 25,999	3,001	1,642	2,349	3,431	74,929	642
26,000 to 27,999	2,668	1,505	2,274	2,937	72,021	715
28,000 to 29,999	2,466	1,511	2,211	2,677	71,464	781
30,000 to 31,999	2,400	1,497	2,228	2,680	74,337	940
32,000 to 33,999	2,300	1,494	2,218	2,466	75,852	1,046
34,000 to 35,999	1,997	1,372	1,929	2,302	69,863	1,031
36,000 to 37,999	1,980	1,415	1,937	2,162	73,240	1,169
38,000 to 39,999	1,876	1,347	1,841	2,151	73,154	1,266
40,000 to 41,999	1,682	1,240	1,663	1,880	68,935	1,279
42,000 to 43,999	1,634	1,242	1,620	1,802	70,241	1,366
44,000 to 45,999	1,420	1,116	1,407	1,651	63,870	1,325
46,000 to 47,999	1,366	1,128	1,356	1,554	64,204	1,340
48,000 to 49,999	1,246	1,017	1,239	1,424	61,007	1,368
50,000 to 59,999	5,029	4,373	5,023	6,132	274,939	6,898
60,000 to 69,999	3,288	2,995	3,276	3,838	212,289	6,388
70,000 to 99,999	4,135	3,866	4,127	5,082	337,333	13,177
\$ 100,000 and over	2,462	2,240	2,457	2,815	474,283	32,645
Total	113,524	55,290	59,485	118,649	\$ 2,906,264	\$ 76,040

Footnotes follow this section.

TABLE 7 (continued)³
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

TUOLUMNE							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit	270	136	11	80	\$ -5,497	\$ 2	
\$ 1 to 9,999	3,954	671	971	988	20,602	25	
10,000 to 11,999	834	257	324	300	9,187	18	
12,000 to 13,999	893	328	400	341	11,617	31	
14,000 to 15,999	825	352	342	352	12,337	43	
16,000 to 17,999	762	347	379	375	12,931	57	
18,000 to 19,999	765	396	422	379	14,536	83	
20,000 to 21,999	694	385	447	357	14,565	92	
22,000 to 23,999	643	348	474	323	14,771	120	
24,000 to 25,999	548	302	476	282	13,690	131	
26,000 to 27,999	611	380	535	368	16,479	160	
28,000 to 29,999	515	334	467	314	14,925	167	
30,000 to 31,999	452	277	431	293	14,012	185	
32,000 to 33,999	458	317	433	286	15,115	215	
34,000 to 35,999	406	281	394	282	14,211	223	
36,000 to 37,999	403	275	391	254	14,907	264	
38,000 to 39,999	359	250	350	244	13,999	247	
40,000 to 41,999	365	272	357	305	14,979	272	
42,000 to 43,999	338	248	334	274	14,535	298	
44,000 to 45,999	363	277	359	307	16,328	338	
46,000 to 47,999	341	280	341	306	16,006	345	
48,000 to 49,999	296	239	293	248	14,506	335	
50,000 to 59,999	1,195	1,012	1,192	1,202	65,340	1,653	
60,000 to 69,999	732	664	728	692	47,291	1,433	
70,000 to 99,999	813	747	810	794	66,253	2,601	
\$ 100,000 and over	434	398	432	405	80,998	5,496	
Total	18,269	9,773	12,093	10,351	\$ 558,625	\$ 14,834	

VENTURA							
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)	
	All	Joint	Taxable				
Zero and Deficit	2,738	1,215	87	1,270	\$ -143,455	\$ 56	
\$ 1 to 9,999	57,916	9,264	15,276	26,150	306,543	482	
10,000 to 11,999	12,534	3,222	4,921	8,985	137,768	321	
12,000 to 13,999	11,800	3,437	5,253	9,030	153,261	455	
14,000 to 15,999	10,842	3,542	4,743	8,777	162,461	666	
16,000 to 17,999	9,980	3,364	5,464	8,091	169,572	950	
18,000 to 19,999	9,335	3,351	5,392	7,851	177,226	1,207	
20,000 to 21,999	8,721	3,218	5,878	7,294	183,034	1,511	
22,000 to 23,999	8,372	3,165	6,104	6,752	192,337	1,892	
24,000 to 25,999	7,702	3,026	6,112	6,218	192,539	2,199	
26,000 to 27,999	7,079	2,894	5,911	5,558	191,052	2,408	
28,000 to 29,999	6,982	2,898	6,058	5,605	202,470	2,881	
30,000 to 31,999	6,415	2,847	5,727	5,313	198,703	3,121	
32,000 to 33,999	6,030	2,785	5,516	4,897	198,959	3,401	
34,000 to 35,999	5,911	2,854	5,503	4,846	206,917	3,757	
36,000 to 37,999	5,416	2,711	5,078	4,684	200,281	3,806	
38,000 to 39,999	5,212	2,777	4,978	4,588	203,252	4,078	
40,000 to 41,999	5,093	2,803	4,917	4,294	208,779	4,369	
42,000 to 43,999	4,684	2,717	4,558	4,140	201,393	4,436	
44,000 to 45,999	4,568	2,761	4,449	4,228	205,600	4,550	
46,000 to 47,999	4,309	2,679	4,215	3,939	202,497	4,711	
48,000 to 49,999	4,074	2,661	4,007	3,956	199,639	4,756	
50,000 to 59,999	17,946	12,820	17,765	17,956	982,973	25,417	
60,000 to 69,999	14,044	11,381	13,962	15,290	910,308	26,401	
70,000 to 99,999	24,921	22,128	24,841	28,807	2,062,057	75,060	
\$ 100,000 and over	18,745	17,090	18,706	21,762	3,544,361	231,776	
Total	281,369	133,610	195,421	230,281	\$ 11,450,530	\$ 414,669	

Footnotes follow this section.

TABLE 7 (continued)³
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

YOLO						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	394	175	f	169	\$ -15,497	\$ 2
\$ 1 to 9,999	13,000	1,743	3,845	4,555	65,927	119
10,000 to 11,999	2,639	669	1,312	1,583	29,049	82
12,000 to 13,999	2,633	656	1,496	1,599	34,224	134
14,000 to 15,999	2,316	698	1,249	1,602	34,685	173
16,000 to 17,999	2,196	683	1,358	1,566	37,337	252
18,000 to 19,999	2,007	664	1,325	1,517	38,090	300
20,000 to 21,999	1,934	659	1,429	1,449	40,631	375
22,000 to 23,999	1,913	688	1,537	1,474	43,974	467
24,000 to 25,999	1,759	649	1,526	1,304	43,997	554
26,000 to 27,999	1,589	653	1,441	1,199	42,898	579
28,000 to 29,999	1,484	599	1,368	1,049	42,997	656
30,000 to 31,999	1,370	604	1,303	991	42,399	721
32,000 to 33,999	1,280	635	1,229	971	42,244	733
34,000 to 35,999	1,115	588	1,080	895	39,011	730
36,000 to 37,999	1,136	599	1,109	870	42,011	850
38,000 to 39,999	1,082	612	1,057	879	42,188	875
40,000 to 41,999	1,038	625	1,025	832	42,561	925
42,000 to 43,999	978	591	963	798	42,013	970
44,000 to 45,999	871	585	862	781	39,178	897
46,000 to 47,999	863	573	854	782	40,538	972
48,000 to 49,999	760	519	f	727	37,228	924
50,000 to 59,999	3,415	2,548	3,403	3,294	186,931	5,137
60,000 to 69,999	2,473	2,068	2,460	2,547	159,942	4,962
70,000 to 99,999	3,766	3,361	3,759	3,899	309,969	12,276
\$ 100,000 and over	2,895	2,575	2,874	3,298	559,495	33,645
Total	56,906	25,019	40,631	40,630	\$ 2,064,019	\$ 68,312

YUBA						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	201	100	f	81	\$ -3,590	-
\$ 1 to 9,999	4,218	943	712	2,382	22,625	\$ 19
10,000 to 11,999	998	333	386	732	10,960	24
12,000 to 13,999	946	379	367	728	12,307	29
14,000 to 15,999	877	387	364	690	13,151	49
16,000 to 17,999	847	379	452	692	14,405	68
18,000 to 19,999	792	389	437	689	15,045	81
20,000 to 21,999	741	393	489	666	15,519	100
22,000 to 23,999	633	342	486	521	14,561	119
24,000 to 25,999	607	349	502	543	15,166	135
26,000 to 27,999	515	329	465	420	13,892	128
28,000 to 29,999	469	308	438	385	13,581	144
30,000 to 31,999	464	317	440	446	14,392	168
32,000 to 33,999	426	296	402	413	14,057	187
34,000 to 35,999	401	293	388	416	14,040	200
36,000 to 37,999	385	286	373	401	14,231	216
38,000 to 39,999	341	251	330	328	13,287	218
40,000 to 41,999	304	230	298	309	12,455	222
42,000 to 43,999	297	247	296	307	12,768	237
44,000 to 45,999	277	225	276	327	12,455	247
46,000 to 47,999	225	188	223	225	10,571	219
48,000 to 49,999	226	184	226	238	11,070	252
50,000 to 59,999	806	684	801	789	44,044	1,140
60,000 to 69,999	512	472	511	573	32,991	996
70,000 to 99,999	506	477	504	512	41,031	1,618
\$ 100,000 and over	201	177	f	172	33,944	2,268
Total	17,215	8,958	10,370	13,985	\$ 438,958	\$ 9,082

Footnotes follow this section.

TABLE 7 (continued)³
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

RESIDENT OUT-OF-STATE-ADDRESS ⁴						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,738	658	51	644	\$ -123,584	\$ 52
\$ 1 to 9,999	26,612	3,614	5,320	7,156	140,125	171
10,000 to 11,999	5,716	1,084	3,147	2,237	62,813	184
12,000 to 13,999	5,309	1,205	3,140	2,227	68,891	284
14,000 to 15,999	4,890	1,239	2,853	2,192	73,313	411
16,000 to 17,999	4,360	1,290	2,867	2,276	74,120	522
18,000 to 19,999	4,073	1,247	2,840	2,324	77,359	678
20,000 to 21,999	3,608	1,180	2,771	2,041	75,765	749
22,000 to 23,999	3,272	1,119	2,644	1,816	75,128	897
24,000 to 25,999	2,988	1,017	2,570	1,545	74,632	1,026
26,000 to 27,999	2,653	933	2,348	1,419	71,578	1,103
28,000 to 29,999	2,559	950	2,328	1,355	74,154	1,244
30,000 to 31,999	2,248	817	2,097	1,178	69,654	1,332
32,000 to 33,999	2,083	824	1,961	1,100	68,712	1,390
34,000 to 35,999	1,873	769	1,780	931	65,541	1,449
36,000 to 37,999	1,844	776	1,754	953	68,237	1,594
38,000 to 39,999	1,617	708	1,549	952	63,043	1,534
40,000 to 41,999	1,570	734	1,518	956	64,340	1,625
42,000 to 43,999	1,478	701	1,417	833	63,522	1,694
44,000 to 45,999	1,308	623	1,273	722	58,821	1,663
46,000 to 47,999	1,260	613	1,231	720	59,230	1,759
48,000 to 49,999	1,183	591	1,154	664	57,953	1,768
50,000 to 59,999	4,876	2,838	4,762	3,262	266,600	8,430
60,000 to 69,999	3,483	2,286	3,435	2,370	225,490	7,962
70,000 to 99,999	5,803	4,074	5,703	4,085	481,549	20,279
\$ 100,000 and over	7,456	5,647	7,346	5,599	2,494,405	173,673
Total	105,860	37,537	69,859	51,557	\$ 4,851,393	\$ 233,474

NONRESIDENT						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	7,090	3,685	163	3,785	\$ -1,582,787	\$ 3,335
\$ 1 to 9,999	43,866	9,320	10,083	10,457	229,164	9,620
10,000 to 11,999	11,579	2,842	5,506	3,346	127,472	249
12,000 to 13,999	11,769	3,471	6,119	3,492	153,044	343
14,000 to 15,999	11,595	3,947	5,704	3,742	173,865	480
16,000 to 17,999	11,638	4,481	6,388	3,820	197,840	709
18,000 to 19,999	11,323	4,791	6,436	4,143	215,146	879
20,000 to 21,999	10,876	4,933	6,802	4,079	228,303	1,051
22,000 to 23,999	10,235	4,996	6,744	4,019	235,434	1,232
24,000 to 25,999	9,778	4,938	7,110	4,080	244,423	1,424
26,000 to 27,999	9,440	4,958	7,075	3,960	254,768	1,605
28,000 to 29,999	8,672	4,667	6,682	3,871	251,372	1,701
30,000 to 31,999	8,438	4,631	6,551	3,818	261,570	1,962
32,000 to 33,999	8,143	4,551	6,427	3,766	268,644	2,121
34,000 to 35,999	7,711	4,393	6,070	3,754	269,770	2,270
36,000 to 37,999	7,176	4,229	5,774	3,690	265,476	2,329
38,000 to 39,999	7,013	4,248	5,664	3,767	273,407	2,567
40,000 to 41,999	6,535	3,988	5,331	3,458	267,877	2,570
42,000 to 43,999	6,255	3,903	5,055	3,603	268,903	2,635
44,000 to 45,999	6,035	3,874	4,859	3,568	271,652	2,750
46,000 to 47,999	5,693	3,731	4,689	3,492	267,528	2,754
48,000 to 49,999	5,421	3,660	4,453	3,429	265,567	2,825
50,000 to 59,999	23,283	16,185	19,397	15,586	1,275,565	14,483
60,000 to 69,999	17,558	13,081	14,696	12,894	1,136,980	13,737
70,000 to 99,999	32,735	25,538	27,586	25,898	2,724,787	37,410
\$ 100,000 and over	80,912	66,947	68,718	79,099	51,563,588	374,959
Total	380,769	219,988	260,082	222,616	\$ 60,109,358	\$ 488,000

Footnotes follow this section.

TABLE 7 (continued)^a
 Personal Income Tax Statistics
 COUNTY DATA BY ADJUSTED GROSS INCOME CLASS
 1995 Taxable Year

UNALLOCATED ^d						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	1,723	728	51	769	\$ -811,494	\$ 134
\$ 1 to 9,999	36,917	4,820	8,697	15,933	191,099	243
10,000 to 11,999	7,899	1,724	3,181	5,515	86,812	210
12,000 to 13,999	7,493	1,965	3,422	5,423	97,381	287
14,000 to 15,999	7,099	2,089	3,186	5,571	106,307	433
16,000 to 17,999	6,195	1,956	3,464	4,939	105,185	594
18,000 to 19,999	5,674	1,825	3,483	4,348	107,716	772
20,000 to 21,999	5,066	1,788	3,486	3,998	106,312	891
22,000 to 23,999	4,815	1,732	3,629	3,553	110,700	1,142
24,000 to 25,999	4,346	1,655	3,552	3,304	108,577	1,291
26,000 to 27,999	4,037	1,614	3,456	3,104	108,889	1,437
28,000 to 29,999	3,803	1,537	3,345	2,801	110,215	1,646
30,000 to 31,999	3,529	1,481	3,232	2,651	109,368	1,815
32,000 to 33,999	3,391	1,510	3,158	2,526	111,878	1,985
34,000 to 35,999	3,135	1,413	2,940	2,373	109,673	2,096
36,000 to 37,999	2,945	1,373	2,808	2,333	108,870	2,243
38,000 to 39,999	2,732	1,416	2,599	2,245	106,501	2,208
40,000 to 41,999	2,570	1,345	2,471	2,043	105,289	2,340
42,000 to 43,999	2,486	1,370	2,414	2,077	106,866	2,493
44,000 to 45,999	2,277	1,289	2,219	1,915	102,500	2,504
46,000 to 47,999	2,163	1,264	2,116	1,782	101,613	2,541
48,000 to 49,999	2,042	1,229	1,994	1,725	100,080	2,602
50,000 to 59,999	8,536	5,747	8,415	7,730	467,066	12,837
60,000 to 69,999	6,263	4,779	6,197	6,324	405,642	12,252
70,000 to 99,999	10,796	9,155	10,727	11,379	893,874	33,309
\$ 100,000 and over	10,536	9,329	10,454	11,146	2,666,895	185,054
Total	158,468	66,133	104,696	117,507	\$ 5,923,814	\$ 275,360

STATE TOTAL						
Adjusted Gross Income Class	Number of Returns			Number of Dependents	Adjusted Gross Income (Thousands)	Tax Assessed (Thousands)
	All	Joint	Taxable			
Zero and Deficit	131,436	54,438	3,510	56,173	\$ -16,275,112	\$ 8,955
\$ 1 to 9,999	2,689,482	393,496	612,876	1,202,796	14,286,132	28,498
10,000 to 11,999	592,643	134,215	240,944	398,265	6,515,175	14,779
12,000 to 13,999	571,395	151,156	260,350	406,080	7,419,908	22,285
14,000 to 15,999	531,953	157,099	241,797	401,542	7,972,288	33,175
16,000 to 17,999	489,569	155,771	275,300	375,239	8,315,130	46,781
18,000 to 19,999	454,723	151,696	276,674	352,979	8,633,488	60,517
20,000 to 21,999	423,484	147,055	297,498	327,730	8,887,747	75,056
22,000 to 23,999	396,467	141,187	301,374	304,650	9,113,323	92,776
24,000 to 25,999	373,370	137,115	308,084	284,218	9,329,072	109,782
26,000 to 27,999	348,840	132,561	301,630	264,356	9,413,340	123,461
28,000 to 29,999	328,459	129,976	293,206	249,355	9,521,210	140,566
30,000 to 31,999	306,487	127,415	280,310	236,326	9,497,002	154,930
32,000 to 33,999	287,732	125,546	267,672	224,898	9,492,402	167,152
34,000 to 35,999	269,749	123,112	253,963	216,893	9,438,888	177,303
36,000 to 37,999	256,170	121,974	243,946	208,555	9,474,512	190,051
38,000 to 39,999	239,988	120,144	230,433	199,276	9,356,690	196,350
40,000 to 41,999	224,947	117,151	217,618	189,592	9,220,325	203,079
42,000 to 43,999	212,233	115,552	206,274	182,011	9,123,071	209,608
44,000 to 45,999	200,091	113,475	195,202	174,070	9,002,255	215,011
46,000 to 47,999	187,916	110,906	183,810	166,588	8,830,037	217,813
48,000 to 49,999	176,739	108,348	173,464	159,648	8,657,895	220,184
50,000 to 59,999	734,446	497,536	723,687	697,814	40,192,841	1,097,122
60,000 to 69,999	533,410	406,998	527,466	540,394	34,531,274	1,061,669
70,000 to 99,999	869,499	722,402	861,127	909,554	71,797,051	2,712,380
\$ 100,000 and over	778,153	662,230	763,121	788,624	210,996,432	11,279,219
Total	12,609,381	5,358,554	8,541,336	9,517,626	\$ 532,742,383	\$ 18,858,501

Footnotes follow this section.

TABLE 8
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1995 Tax Year

Income Concept Class	Total Returns	Non-Taxable Returns	Taxable Returns	Total Tax Liability (Thousands)	Number of Returns by Size of Average Tax Rate ^a						\$ 1,000 Under	\$ 2,000 Under	\$ 6,000 and Over		
					Under 1%	1% Under 2%	2% Under 3%	3% Under 5%	5% Under 7%	7% Under 9%					
Adjusted Gross Income^b															
Under \$ 50,000	9,363,592	3,873,652	5,489,940	\$ 2,604,910	6,404,763	1,458,852	748,055	648,916	95,609	4,628	2,769	4,705,677	639,675	144,306	282
50,000 to 100,000	2,040,881	14,016	2,026,845	4,780,118	77,931	277,200	587,945	810,254	271,368	15,419	765	230,094	694,720	1,085,374	16,678
100,000 to 200,000	517,310	1,168	516,141	3,688,808	3,099	4,482	10,746	187,203	269,522	41,086	1,172	1,463	3,431	203,500	307,748
200,000 and Over	165,850	384	162,446	7,081,945	663	535	1,014	5,751	45,718	80,646	28,503	104	113	754	161,476
Total	12,084,613	3,889,221	8,195,393	\$18,155,801	6,486,455	1,741,070	1,347,760	1,652,123	682,217	141,778	33,209	4,937,337	1,337,918	1,433,934	486,184
AGI Plus Tax Preference Income^c															
Under \$ 50,000	9,363,165	3,873,646	5,489,519	\$ 2,604,498	6,404,754	1,458,681	747,970	648,755	95,609	4,628	2,769	4,705,259	639,675	144,306	279
50,000 to 100,000	2,041,010	14,019	2,026,991	4,778,925	77,934	278,121	587,440	810,054	271,368	15,419	673	230,511	694,689	1,085,204	16,586
100,000 to 200,000	517,287	1,170	516,117	3,687,042	3,101	4,642	10,630	187,322	269,564	40,872	1,155	1,463	3,461	203,653	307,539
200,000 and Over	165,151	385	162,766	7,085,326	664	543	1,074	6,097	46,173	80,367	28,332	104	113	770	161,780
Total	12,084,613	3,889,221	8,195,393	\$18,155,801	6,486,452	1,741,098	1,347,115	1,652,229	682,714	141,286	32,829	4,937,337	1,337,918	1,433,934	486,184
AGI Less Investment Expenses^d															
Under \$ 50,000	9,366,873	3,874,693	5,492,180	\$ 2,607,917	6,405,971	1,459,777	748,203	649,634	95,910	4,628	2,753	4,706,963	640,155	144,759	303
50,000 to 100,000	2,040,923	13,259	2,027,664	4,787,490	76,305	275,879	589,564	810,133	271,522	15,651	868	229,024	694,714	1,087,134	16,792
100,000 to 200,000	515,653	1,008	514,615	3,694,137	2,679	3,943	9,839	185,405	270,330	42,230	1,197	1,264	2,997	201,474	308,880
200,000 and Over	161,194	261	160,933	7,066,257	454	393	736	4,941	43,957	81,184	29,530	85	73	566	160,109
Total	12,084,613	3,889,221	8,195,393	\$18,155,801	6,485,408	1,739,992	1,348,341	1,650,112	682,719	143,693	34,348	4,937,337	1,337,918	1,433,934	486,184
Expanded Income^e															
Under \$ 50,000	9,366,446	3,874,685	5,491,761	\$ 2,607,538	6,405,961	1,459,605	748,117	649,473	95,910	4,628	2,753	4,706,546	640,155	144,759	301
50,000 to 100,000	2,040,978	13,262	2,027,716	4,786,010	76,448	276,692	588,965	809,933	272,522	15,651	768	229,441	694,683	1,086,899	16,692
100,000 to 200,000	515,666	1,011	514,685	3,692,829	2,662	4,038	9,854	185,517	270,417	42,007	1,181	1,264	3,027	201,693	308,701
200,000 and Over	161,493	262	161,231	7,069,354	455	401	792	5,266	44,443	80,924	29,212	85	73	582	160,490
Total	12,084,613	3,889,221	8,195,393	\$18,155,801	6,485,546	1,740,736	1,347,727	1,650,189	683,292	143,210	33,914	4,937,337	1,337,918	1,433,934	486,184

¹ Detail may not add to totals due to tolerance and rounding.
² Adjusted gross income less adjustments to income. Transfer payments such as social security, unemployment insurance, and welfare are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

³ Tax preference income is the amount reported on Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion, and several other statutory amounts.

⁴ Investment expenses are business expenses, other than mortgage interest, that do not exceed investment income.

⁵ Expanded income is adjusted gross income plus tax preference income less investment expenses.

⁶ Average tax rate is the net tax divided by the income, as defined in the income concept.

⁷ These returns with an average tax rate equal to or greater than 9% of the income concept used have either alternative minimum tax or the tax on accumulation distributions. See Revenue and Taxation Code Sections 17062-17066 for alternative minimum tax or Sections 17731-17839 for rates relating to estates, trusts, beneficiaries, and decedents.

APPENDIX B
Personal Income Tax
FOOTNOTES
1995 Taxable Year

- a Statewide Statistical Appendix Tables 1 through 5 were derived from data collected in a stratified random sample of 1995 personal income tax returns (before audit) filed during the 1996 filing season. Of the 98,256 returns sampled, 83,914 were resident returns. County Tables 6 and 7 were created from the Personal Income Tax Master File, which included data from current year returns before audit (prior year and amended returns were excluded). Because of the different sources, statewide tables and county tables are not strictly comparable. Detail may not add to totals due to rounding and suppression. (See Footnote f.)
- b Data were not available.
- c Population estimated by California Department of Finance.
- d Unable to determine county of residence from tax return.
- e Resident returns filed with an out-of-state address.
- f Statewide frequency data are not shown for cells with fewer than three (3) returns. County level frequency data are not shown for cells with fewer than ten (10) returns, however, data are included in the appropriate totals.
- g Includes resident data only. May not be comparable to 1989 and prior years, which include resident, part-year resident and nonresident return data.
- h The sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method induced minor changes in the estimates.
- 1 Starting in 1982, nonresidents and part-year residents computed their tax on their total income and apportioned tax based on their California income. In prior years, the tax was based on California taxable income. Because of this change, adjusted gross income is not strictly comparable to 1982 and prior years.
- 2 Includes itemized zero bracket amount and nonitemized charitable contributions for taxable years 1984-1986. For taxable years 1983-1986, the standard deduction refers to taxpayers with zero deductions, because the tax tables already allowed for the deductions.
- 3 California adjustments include adjustments to federal income. These include items such as unemployment compensation, social security benefits, various California interest incomes, railroad retirement benefits, California lottery winnings, IRA distributions and net operating loss carryovers.
- 4 Taxable income for 1967 and subsequent taxable years is not comparable to earlier years. In 1967, exemption credits were substituted for exemption exclusions, and taxable income was redefined as adjusted gross income less deductions rather than adjusted gross income less deductions and exemption exclusions.
- 5 Total tax liability is tax computed on taxable income minus tax credits, which include personal, dependent, blind and senior exemption credits, child and dependent care credits, manufacturer's investment credit, residential rental and farm sales credit, child adoption credit, and other special credits, plus other taxes, such as alternative minimum tax.
- 6 When an individual return reported income from two or more sole proprietorships, all of the proprietorship incomes, profits and losses were combined and the resulting net profit or loss was recorded.

APPENDIX B (continued)

Personal Income Tax

FOOTNOTES

1995 Taxable Year

- 7 When an individual return reported income from two or more partnerships or S corporations, all of the partnership and S corporation incomes, profits and losses were combined and the resulting net profit or loss was recorded.
- 8 Net sale of capital assets changed significantly in 1987 from prior California law (1972-1986). Due to the enactment of the Tax Reform Act of 1986, the entire amount of capital assets post-1986 is included in gross income. Gains are also realized on income from collections on pre-1987 installment sales. Beginning in 1987, capital losses from carryovers and carrybacks are fully deductible against capital gains. Up to \$3,000 (\$1,500 single and married filing separate) of excess capital loss is deductible against ordinary income. California has conformed to federal holding period rules with regard to long- and short-term gains and losses. California has also enacted a separate credit for gains from the sale of residential rental or farm property.
- 9 All other federal income sources include net income from estates and trusts, net income for the disposition of noncapital assets, alimony received, miscellaneous income sources, social security and unemployment income and income from state and local income tax refunds. It also includes net losses from estates and trusts, from miscellaneous income and from noncapital assets.
- 10 Amounts listed are self-assessed before audit. Because of major differences between federal and state law regarding deductible contribution limitations, actual amounts after audit reveal that these figures are generally overstated.
- 11 Total adjustments include amounts for IRA exclusion, moving expense, alimony paid, half self-employment tax, self-employed health insurance plan exclusion, self-employed retirement plan exclusion, and the penalty on early withdrawal of savings.
- 12 Total interest includes interest paid on home mortgages and other nonbusiness items.
- 13 Total contributions combine current-year contributions of cash and other than cash with contributions carried over from the previous year. Taxpayers may be required to limit contribution deductions when contributions exceed a certain percentage of adjusted gross income. The difference between the total of cash, non-cash and carryover contributions and total contributions reflects this limitation.
- 14 All other deductions include unreimbursed employee expenses, union dues, employment education expenses, handicap repairs, gambling losses and other miscellaneous deductions that exceed two percent of adjusted gross income.
- 15 Personal exemption credit increased for 1978 and subsequent taxable years and, therefore is not comparable to that of earlier years.
- 16 Services:
 - Professional services include medical, dental and other health services; legal services; accounting, auditing and bookkeeping services; educational services; and engineering and architectural services.
 - Personal services include laundry, cleaning and dyeing establishments; barber and beauty shops; photographic studios; and funeral services and crematories.
 - Other services include lodging, automotive and other repairs and recreational services.

APPENDIX B (continued)

Personal Income Tax

FOOTNOTES

1995 Taxable Year

17 Data for Alpine County were aggregated because most categories of income have less than ten (10) as the number of returns.

18 Includes contributions to both Individual Retirement Accounts and to Spousal Individual Retirement Accounts.

Appendix C:
Bank and Corporation Tax:
1995 Income Year

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TABLE 1^a
Bank and Corporation Tax Statistics
COMPARISON BY INCOME YEARS
1944 Through 1995 Income Years

Income Year	Number of Corporation Returns				Dollars in Thousands			
					Income Reported for State Taxation		Tax Assessed	
	All Reporting	Reporting Net Income	Reporting Net Loss	Reporting No Income or Loss	All Reporting	Reporting Net Income	All Reporting	Reporting Net Income
1995	418,262	239,375	155,296	23,591	\$ 42,984,525	\$ 68,927,509	\$ 4,757,092	\$ 4,587,671
1994	414,884	230,354	157,580	26,950	32,896,807	58,078,963	4,292,227	4,132,595
1994 d	414,201	229,352	157,739	27,110	33,105,424	57,424,151	4,284,781	4,123,726
1993	418,108	217,858	170,818	29,432	20,117,987	48,332,148	3,928,594	3,745,763
1992	418,135	213,264	174,740	30,131	16,113,691	44,969,835	3,866,080	3,670,634
1991	432,242	219,405	174,468	38,369	19,045,273	44,177,472	3,861,375	3,674,460
1990	446,890	230,426	167,929	48,535	28,973,557	53,268,162	4,416,308	4,240,292
1989	447,714	229,559	166,445	51,711	32,910,946	52,883,979	4,384,191	4,271,180
1988	448,486	229,226	165,917	53,343	32,372,372	50,752,909	4,264,044	4,190,184
1987	464,186	245,505	164,936	53,745	29,718,893	45,619,163	4,057,893	4,000,107
1986	414,602	216,577	149,684	48,241	25,457,211	40,042,508	3,656,450	3,604,958
1985	388,244	207,388	139,408	41,448	21,119,799	34,308,413	3,359,621	3,294,835
1984	397,854	208,566	149,831	39,456	19,348,558	31,741,861	3,080,442	3,041,383
1983	337,165	184,408	125,149	27,614	16,485,259	26,628,298	2,587,936	2,556,331
1982	326,264	175,054	120,964	30,246	10,744,906	22,827,789	2,223,341	2,191,707
1981	299,215	172,122	101,398	25,695	16,367,137	24,213,913	2,377,610	2,351,249
1980	275,493	165,183	86,482	23,828	20,654,235	25,825,405	2,497,647	2,475,051
1979	248,188	154,468	72,343	21,377	20,734,811	24,825,988	2,301,054	2,282,059
1978	221,527	138,495	63,725	19,307	18,727,933	21,974,367	2,066,579	2,049,715
1977	200,393	124,175	57,949	18,269	14,940,577	17,830,411	1,683,229	1,667,681
1976	184,326	113,614	52,249	16,463	11,915,878	14,807,760	1,390,238	1,375,779
1975	177,665	106,213	53,965	17,487	8,362,261	11,671,553	1,097,939	1,083,238
1974	172,185	102,680	49,962	19,543	8,977,795	11,734,409	1,094,177	1,079,976
1973	165,676	97,377	46,937	21,362	7,911,161	10,207,612	873,720	859,850
1972	158,932	91,055	47,214	20,663	6,465,182	8,561,184	687,618	678,175
1971	151,216	83,664	47,621	19,931	4,804,362	7,249,163	545,901	539,169
1970	145,352	81,340	44,318	19,694	4,385,654	6,711,523	507,475	501,097
1969	136,695	80,348	38,627	17,720	5,642,555	7,476,775	559,643	553,360
1968	128,505	77,238	36,754	14,513	6,003,297	7,254,536	537,280	532,102
1967	125,677	73,433	38,188	14,056	5,252,164	6,455,635	461,812	456,606
1966	124,690	73,076	35,664	15,950	5,642,850	6,637,755	390,355	385,212
1965	122,399	71,484	35,625	15,290	5,126,221	6,007,207	357,967	352,892
1964	118,860	69,555	34,254	15,051	4,626,364	5,525,956	331,784	326,880
1963	114,667	66,496	33,667	14,504	4,282,870	5,091,922	309,403	304,613
1962	110,294	63,400	31,954	14,940	3,969,910	4,754,427	291,727	287,066
1961	105,645	59,746	31,802	14,097	3,716,550	4,508,953	279,958	275,392
1960	101,081	56,987	28,743	15,351	3,517,235	4,181,754	259,811	255,234
1959	94,161	53,456	24,069	16,636	3,663,711	4,155,387	243,301	239,556
1958	87,577	46,414	24,236	16,927	3,168,466	3,629,549	167,141	166,109
1957	81,150	44,527	20,313	16,310	3,286,282	3,663,837	165,168	164,252
1956	74,260	40,713	17,418	16,129	3,331,065	3,656,955	163,870	163,031
1955	65,345	35,020	16,365	13,960	3,162,831	3,429,695	152,267	151,508
1954	56,652	29,489	15,910	11,253	2,551,429	2,892,462	132,551	131,872
1953	52,041	27,561	13,718	10,762	2,518,582	2,757,676	123,140	122,527
1952	47,864	25,646	12,386	9,830	2,284,069	2,522,432	111,335	110,770
1951	44,583	24,538	11,008	9,037	2,598,337	2,765,742	118,484	117,982
1950	42,377	21,987	11,560	8,830	2,264,140	2,431,895	105,627	105,117
1949	40,096	19,078	12,529	8,489	b	1,748,703	74,443	73,917
1948	37,580	19,333	10,195	8,052	b	2,079,786	78,105 c	77,649
1947	33,612	17,789	7,852	7,972	b	1,844,296	70,394 c	70,012
1946	28,436	15,156	5,610	7,670	b	1,484,949	55,096 c	54,785
1945	24,430	13,703	4,587	6,140	b	1,394,685	49,655 c	49,404
1944	23,785	13,723	4,523	5,539	b	1,669,647	59,103 c	58,890

Footnotes follow this section.

TABLE 2^a
 Bank and Corporation Tax Statistics
 COMPARISON BY STATE NET INCOME CLASS
 1995 Income Year

State Net Income Taxable In California	Returns			Net Income			Dollars In Thousands			Tax Assessed		
	Number	Percent of Total	Percent Cumulative	Amount	Percent of Total ^b	Percent Cumulative ^c	Amount	Percent of Total	Percent Cumulative	Amount	Percent of Total	Percent Cumulative
Net Loss	155,296	37.1	37.1	\$-25,942,984	-	-	\$ 149,677	3.1	3.1	\$ 19,744	0.4	3.6
No Income or Loss	23,591	5.6	42.8	0	-	-	-	-	-	-	-	-
\$ 5,000 to 5,000	64,273	15.4	58.1	131,157	0.2	0.2	52,313	1.1	4.7	-	-	-
10,000 to 15,000	31,572	7.5	65.7	224,768	0.3	0.5	26,059	0.5	5.2	-	-	-
15,000 to 20,000	18,163	4.3	70.0	225,271	0.3	0.8	17,997	0.4	5.6	-	-	-
20,000 to 25,000	17,053	4.1	74.1	295,401	0.4	1.3	20,454	0.4	6.0	-	-	-
25,000 to 30,000	7,063	2.5	76.6	233,317	0.3	1.6	14,621	0.3	6.3	-	-	-
30,000 to 40,000	16,226	5.9	78.3	192,338	0.3	1.9	11,411	0.2	6.6	-	-	-
40,000 to 50,000	9,827	2.3	82.2	561,326	0.8	2.7	31,322	0.7	7.2	-	-	-
50,000 to 60,000	8,370	2.0	84.5	440,776	0.6	3.3	23,332	0.5	7.7	-	-	-
60,000 to 70,000	5,789	1.4	87.9	460,465	0.7	4.0	26,785	0.6	8.3	-	-	-
70,000 to 80,000	5,115	1.2	89.1	376,478	0.5	4.6	19,370	0.4	8.7	-	-	-
80,000 to 90,000	4,123	1.0	90.1	384,065	0.6	5.1	18,194	0.4	9.1	-	-	-
90,000 to 100,000	3,397	0.8	90.9	349,543	0.5	5.6	20,324	0.4	9.5	-	-	-
100,000 to 150,000	10,456	2.5	93.4	321,065	0.5	6.1	15,338	0.3	9.8	-	-	-
150,000 to 200,000	5,353	1.3	94.7	1,253,243	1.6	7.9	61,477	1.3	11.1	-	-	-
200,000 to 250,000	3,322	0.8	95.5	918,962	1.3	9.2	45,684	1.0	12.1	-	-	-
250,000 to 300,000	2,494	0.6	96.1	740,623	1.1	10.3	29,348	0.6	12.7	-	-	-
300,000 to 400,000	3,472	0.8	96.9	684,618	1.0	11.3	33,093	0.7	13.4	-	-	-
400,000 to 500,000	2,172	0.5	97.4	1,201,891	1.7	13.1	51,589	1.1	14.5	-	-	-
500,000 to 750,000	3,028	0.7	98.1	980,672	1.4	14.5	43,790	0.9	15.4	-	-	-
750,000 to 1,000,000	1,851	0.4	98.6	1,855,443	2.7	17.2	81,799	1.7	17.1	-	-	-
1,000,000 to 1,500,000	1,650	0.4	99.0	1,895,838	2.3	19.5	76,221	1.6	18.7	-	-	-
1,500,000 to 2,000,000	899	0.2	99.2	2,020,513	2.9	22.4	93,004	2.0	20.7	-	-	-
2,000,000 to 3,000,000	1,009	0.2	99.4	1,547,921	2.2	24.7	79,954	1.7	22.3	-	-	-
3,000,000 to 4,000,000	549	0.1	99.6	2,472,383	3.6	28.2	132,047	2.8	25.1	-	-	-
4,000,000 to 5,000,000	318	0.1	99.6	1,891,213	2.7	31.0	95,442	2.0	27.1	-	-	-
5,000,000 to 10,000,000	709	0.2	99.8	1,431,715	2.1	33.1	78,139	1.6	28.8	-	-	-
\$ 10,000,000 and over	755	0.2	100.0	4,946,857	7.2	40.2	312,428	6.6	35.3	-	-	-
Corporations with State Net Income	239,375	57.2	-	41,190,647	59.8	100.0	3,076,136	64.7	100.0	-	-	-
Total	418,262	100.0	100.0	\$ 42,984,525	-	-	\$ 4,757,092	100.0	100.0	-	-	-

Footnotes follow this section.

TABLE 3³
Bank and Corporation Tax Statistics
COMPARISON BY INDUSTRY
1994 and 1995 Income Years

Industry	Income in Thousands						
	1994 ⁴ Returns			1995 Returns			
	Number	Net Income Less Net Loss	Total Tax (Thousands)	Number	Net Income Less Net Loss	Total Tax (Thousands)	
Agriculture, Forestry, and Fishery	10,291	\$ 239,134	\$ 50,624	9,818	\$ 417,230	\$ 56,638	
Construction	31,835	536,946	83,115	30,539	772,325	93,396	
Manufacturing	44,349	14,436,210	1,360,006	44,969	19,259,315	1,489,467	
Durable Goods ⁵	28,606	7,901,377	762,635	26,997	11,606,534	919,941	
Nondurable Goods ⁶	15,743	6,534,833	597,371	17,972	7,652,781	569,526	
Services	159,308	3,449,088	519,361	161,678	4,059,198	559,065	
Business Services	42,500	1,406,774	164,098	42,972	2,091,964	195,956	
Professional Services ⁵	41,108	525,833	63,946	35,489	324,046	46,361	
Other Services ⁶	75,700	1,516,481	291,317	83,217	1,643,188	316,748	
Trade	90,106	5,285,143	669,025	89,145	6,556,979	781,344	
Wholesale Trade	44,801	2,640,216	343,153	47,226	3,204,195	374,158	
Retail Trade	45,305	2,644,927	325,872	41,919	3,352,784	407,186	
Finance, Insurance and Real Estate	70,066	1,512,851	902,462	69,247	3,903,450	1,010,338	
Banker, Savings and Loans, and Other Lending Institutions ⁷	2,306	1,667,248	546,198	1,589	4,705,050	671,180	
Real Estate	24,696	-689,830	87,835	27,456	-1,150,669	81,889	
Investment, Insurance Companies and Other Financial Businesses	43,064	535,433	268,429	40,202	349,069	257,269	
Transportation, Communication and Utilities ⁸	8,929	7,437,435	707,634	12,866	8,016,028	766,844	
Total	414,884	\$ 32,896,807	\$ 4,292,227	418,262	\$ 42,984,525	\$ 4,757,092	

Footnotes follow this section.

TABLE 4^a
 Bank and Corporation Tax Statistics
 COMPARISON BY ACCOUNTING PERIOD
 1995 Income Year

Accounting Period Ending	Corporations Reporting Net Income Subject to State Taxation				Returns				All Reporting Corporations			
	Number	Returns Percent of Total	Net Income Amount (Thousands)	Percent of Total	Amount (Thousands)	Tax Assessed Percent of Total	Number	Returns Percent of Total	Net Income Less Net Loss Amount (Thousands)	Percent of Total	Amount (Thousands)	Tax Assessed Percent of Total
Jan 31, 1995	7,974	3.3	\$ 2,483,827	3.6	\$ 220,859	4.8	13,694	3.3	\$ 1,904,543	4.4	\$ 225,622	4.7
Feb 28, 1995	5,077	2.1	586,671	0.9	46,815	1.0	8,935	2.1	265,612	0.6	49,979	1.1
Mar 31, 1995	14,634	6.1	2,461,633	3.6	174,222	3.8	24,132	5.8	715,655	1.7	182,737	3.8
Apr 30, 1995	5,376	2.2	827,258	1.2	57,243	1.2	9,623	2.3	500,024	1.2	60,744	1.3
May 31, 1995	7,060	2.9	1,214,574	1.8	95,879	2.1	10,178	2.4	750,970	1.7	100,815	2.1
Jun 30, 1995	18,947	7.9	3,687,445	5.3	275,250	6.0	34,186	8.2	1,771,539	4.1	288,311	6.1
Jul 31, 1995	6,680	2.8	1,119,235	1.6	81,786	1.8	9,832	2.4	749,935	1.7	84,435	1.8
Aug 31, 1995	6,181	2.6	1,067,314	1.5	79,911	1.7	9,820	2.3	769,639	1.8	82,923	1.7
Sep 30, 1995	17,040	7.1	3,283,302	4.8	236,433	5.2	28,286	6.8	1,905,557	4.4	246,185	5.2
Oct 31, 1995	11,585	4.8	2,443,323	3.5	139,860	3.0	16,535	4.0	1,493,310	3.5	144,320	3.0
Nov 30, 1995	5,582	2.3	1,054,494	1.5	73,765	1.6	10,403	2.5	540,404	1.3	77,776	1.6
Dec 31, 1995	133,239	55.7	48,698,433	70.7	3,105,648	67.7	242,638	58.0	31,617,337	73.6	3,213,245	67.5
Total	239,375	100.0	\$ 68,927,509	100.0	\$ 4,587,671	100.0	418,262	100.0	\$ 42,984,525	100.0	\$ 4,757,092	100.0

Footnotes follow this section.

TABLE 5
Bank and Corporation Tax Statistics
CREDITS CLAIMED⁸
1995 Income Year

Credit	Amount (Thousands)	Percent of Total
Prior Year Alternative Minimum Tax	\$ 43,013	6.7
Donation of Agricultural Products Carryover	58	0.0
Commercial Solar Carryover	427	0.1
Energy Conservation Carryover	8	0.0
Enterprise Zone and Program Area Hiring and Sales	25,242	3.9
Employer Child Care Contribution	5,508	0.9
Employer Child Care Program	1,262	0.2
Jobs Tax Carryover	355	0.1
Los Angeles Revitalization Zone	61,388	9.6
Low-Emission Vehicle	1	n/a
Low-Income Housing	22,814	3.6
Manufacturer's Investment	229,292	35.9
Prison Inmate Labor	-	n/a
Recycling Equipment	549	0.1
Research and Development	245,950	38.5
Ridesharing:	-	n/a
Employer Subsidize Carryover	1,004	0.2
Transit Pass Carryover	328	0.1
Vanpool Carryover	-	n/a
Incentive Carryover	51	0.0
Solar Carryover	2,022	0.3
Trout Habitat Restoration	-	n/a
TOTALS	\$ 639,272	100.0

Footnotes follow this section.

APPENDIX C
Bank and Corporation Tax
FOOTNOTES
1995 Income Year

- a Tables were derived from a stratified random sample of 9,919 returns. Detail may not add to totals due to rounding.
- b Not available.
- c Estimated.
- d The sampling method was modified for 1994 and subsequent years to improve the reliability and precision of estimates. The improved method induced minor changes in the estimates.
- 1 Corporations that sustained losses and those that "broke even" (mostly inactive corporations and cooperatives) are included in this table.
- 2 Includes positive income only.
- 3 Includes stone, clay, and glass products; primary metals; ordinance and accessories manufacturers; electrical machinery and equipment; transportation equipment; other equipment; other fabricated metal and wood products except furniture; furniture and fixtures; and other manufacturers not elsewhere classified.
- 4 Includes paper and allied products; chemicals and allied products; petroleum, coal, and rubber products; beverages, food, and kindred products; textile mill products; apparel and products made from fabric; printing, publishing, and allied industries; precision equipment; tobacco manufacturers; and leather and leather products manufacturers.
- 5 Includes doctors, dentists, psychiatrists, physical therapists, and lawyers who are incorporated as professional corporations.
- 6 Includes motion picture production; amusement services; personal services; hotels; employment agencies; automotive repair services and garages; miscellaneous repair services and hand trades; medical and other health services; educational institutions and agencies; other professional and social-service agencies and institutions; and corporations whose nature of business was not determinable.
- 7 National and state banks, savings and loan associations, and other financial institutions are subject to (a) the general franchise tax rate of 9.3 percent (or 1.5 percent if a financial S corporations) plus (b) the bank and financial in-lieu tax rate imposed under the provisions of Section 23186 of the Bank and Corporation Tax Law. For income years ending in December 1995, and after, the in-lieu rate was 2.0 %, for a combined 11.3% (or 3.5% if a financial S corporation) tax rate. The bank and financial corporation rate is in lieu of all other local taxes and licenses, except real property taxes, automobile registration and license fees, sales taxes, utility users taxes, state energy-resources and emergency-telephone surcharges.
- 8 Includes transportation, communications, electrical and gas utilities, and other public utilities.
- 9 This table was derived from data gathered in a special study of tax credits. The information differs from the total reported in the "Credits" discussion in the Bank and Corporation section of the text because that information was derived from the Bank and Corporation sample.

Appendix D:
Homeowner and Renter Assistance:
1996 Claims

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TABLE I
Homeowner Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1968-1996 Years

Calendar Year	Number of Claimants	Total Household Income	Average Household Income	Homeowner's Property Tax Exemption	Total Property Tax Paid	Average Property Tax Paid	Amount of Assistance	
							Total	Average
1996	17,959	\$ 154,184,363	\$ 8,585	\$ 1,750	\$ 8,474,167	\$ 472	\$ 1,577,612	\$ 88
1995	20,445	173,466,168	8,485	1,750	9,376,020	459	1,813,963	89
1994	22,620	190,728,703	8,432	1,750	9,925,515	439	2,023,634	89
1993	24,625	207,545,712	8,428	1,750	10,015,335	407	2,101,090	85
1992	26,591	224,645,125	8,448	1,750	10,034,014	377	2,178,664	82
1991	31,184	259,593,433	8,325	1,750	11,114,323	356	2,624,562	84
1990	34,996	284,285,169	8,123	1,750	11,732,003	335	3,108,074	89
1989	40,361	316,113,982	7,832	1,750	12,896,015	320	3,867,641	96
1988	44,414	330,107,637	7,433	1,750	13,573,541	306	3,713,934	84
1987	51,137	368,998,593	7,216	1,750	15,074,556	295	4,567,757	89
1986	57,254	412,204,849	7,200	1,750	16,282,037	284	5,132,377	90
1985	68,985	497,375,007	7,210	1,750	19,091,276	277	6,206,936	90
1984	83,001	590,397,400	7,113	1,750	22,644,664	273	7,668,144	92
1983	96,653	690,361,703	7,143	1,750	26,056,205	270	8,845,939	92
1982	117,523	827,089,956	7,038	1,750	30,955,204	263	10,948,419	93
1981	148,736	1,024,251,676	6,886	1,750	38,444,235	258	14,255,616	96
1980	184,565	1,231,600,981	6,673	1,750	47,581,217	258	18,619,207	101
1979	232,506	1,528,719,752	6,575	1,750	61,017,427	262	24,248,104	104
1978	279,090	1,821,405,372	6,526	1,750	80,510,974	647	70,188,033	251
1977	325,667	2,057,667,977	6,318	1,750	80,575,236	579	77,823,290	239
1976	293,198	1,627,743,518	5,552	1,750	144,804,539	494	52,146,563	178
1975	300,737	1,595,872,105	5,307	1,750	131,862,741	438	50,521,381	168
1974	309,254	1,610,657,680	5,208	1,750	109,059,535	353	49,905,503	161
1973	301,463	1,549,691,380	5,141	750	129,296,560	429	60,595,578	201
1972	291,928	1,453,667,550	4,980	750	120,907,986	414	58,847,115	202
1971	56,165	1,21,914,484	2,171	750	18,058,122	322	8,289,540	148
1970	62,400	130,926,208	2,098	750	17,590,024	282	8,547,588	137
1969	64,023	132,684,872	2,072	70	15,917,330	249	7,829,398	122
1968	57,354	117,450,240	2,048	-	15,499,510	270	7,804,955	136

TABLE 2
Homeowner Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1996 Calendar Year

Household Income Class	Number of Claimants	Household Income	Property Tax Paid	Amount of Assistance	Average Assistance
Not more than \$ 1,000	76	\$ -232,814	\$ 70,221	\$ 21,912	\$ 288
\$ 1,001 to 1,200	6	6,566	2,502	1,479	247
1,201 to 1,400	6	7,839	1,852	1,519	253
1,401 to 1,600	4	6,133	3,183	1,449	362
1,601 to 1,800	4	6,735	3,327	1,341	335
1,801 to 2,000	12	23,050	11,078	3,303	275
2,001 to 2,200	5	10,348	2,450	1,630	326
2,201 to 2,400	13	30,207	10,302	4,140	318
2,401 to 2,600	12	30,184	6,114	3,707	309
2,601 to 2,800	15	41,009	9,443	3,941	263
2,801 to 3,000	18	52,860	11,897	5,317	295
3,001 to 3,200	27	84,029	23,028	8,053	298
3,201 to 3,400	22	72,467	13,646	6,448	293
3,401 to 3,600	33	116,004	30,150	9,613	291
3,601 to 3,800	35	129,645	23,413	10,294	294
3,801 to 4,000	36	141,194	21,064	9,642	268
4,001 to 4,200	50	205,615	23,950	13,948	279
4,201 to 4,400	49	211,239	26,320	12,019	245
4,401 to 4,600	57	256,909	28,946	14,409	253
4,601 to 4,800	59	277,190	24,206	13,841	235
4,801 to 5,000	66	323,724	42,403	16,668	253
5,001 to 5,200	88	449,284	44,896	21,422	243
5,201 to 5,400	105	557,923	62,074	24,087	229
5,401 to 5,600	143	787,537	74,015	32,842	230
5,601 to 5,800	155	883,102	86,438	33,692	217
5,801 to 6,000	140	825,634	69,573	29,305	209
6,001 to 6,200	169	1,032,364	78,093	32,147	190
6,201 to 6,400	183	1,152,078	87,754	33,999	186
6,401 to 6,600	236	1,535,745	109,554	39,472	167
6,601 to 6,800	295	1,974,932	143,830	50,053	170
6,801 to 7,000	317	2,189,650	149,938	46,792	148
7,001 to 7,200	444	3,154,085	208,719	62,031	140
7,201 to 7,400	798	5,848,278	348,719	96,454	121
7,401 to 7,600	1,112	8,360,000	518,459	123,904	111
7,601 to 7,800	2,971	22,816,290	1,158,287	296,363	100
7,801 to 8,000	589	4,650,368	260,770	57,191	97
8,001 to 8,200	692	5,601,088	304,215	62,366	90
8,201 to 8,400	650	5,396,434	278,792	53,138	82
8,401 to 8,600	571	4,850,537	251,986	42,810	75
8,601 to 8,800	566	4,925,872	241,861	37,278	66
8,801 to 9,000	536	4,767,168	248,300	34,756	65
9,001 to 9,200	492	4,479,761	211,353	26,270	53
9,201 to 9,400	483	4,490,878	216,917	24,393	51
9,401 to 9,600	453	4,304,496	208,360	20,568	45
9,601 to 9,800	416	4,035,499	203,835	17,310	42
9,801 to 10,000	434	4,298,589	193,489	14,618	34
10,001 to 10,200	382	3,858,436	187,423	12,675	33
10,201 to 10,400	367	3,780,864	165,796	11,457	31
10,401 to 10,600	391	4,103,296	197,454	11,137	28
10,601 to 10,800	338	3,615,527	171,363	8,717	26
10,801 to 11,000	326	3,555,471	163,146	8,193	25
11,001 to 11,200	294	3,263,272	160,700	6,687	23
11,201 to 11,400	276	3,117,997	153,774	6,350	23
11,401 to 11,600	256	2,944,017	140,393	5,727	22
11,601 to 11,800	241	2,818,533	138,812	4,785	20
11,801 to 12,000	262	3,117,895	147,139	5,137	20
12,001 to 12,200	250	3,024,629	148,731	4,505	18
12,201 to 12,400	216	2,656,018	120,096	3,661	17
12,401 to 12,600	218	2,725,741	120,496	3,581	16
12,601 to 12,800	177	2,249,392	106,392	2,606	15
12,801 to 13,000	164	2,115,480	96,031	2,252	14
13,001 to \$ 13,200	158	2,070,070	106,699	2,211	14
Totals	17,959	\$ 154,184,363	\$ 8,474,167	\$ 1,577,612	\$ 88

TABLE 3
Homeowner Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1996 Calendar Year

Year of Birth	Number of Claimants	Household Income	Property Tax Paid	Amount of Assistance	Average Assistance
1949 and after	319	\$ 2,561,847	\$ 242,977	\$ 38,088	\$ 119
1944 through 1948	239	1,876,645	159,422	28,177	118
1939 through 1943	369	2,973,206	219,771	41,403	112
1934 through 1938	535	4,258,402	283,594	58,547	109
1929 through 1933	1,921	15,811,743	1,194,304	208,394	108
1928	552	4,635,172	307,087	54,900	99
1927	599	5,203,424	312,960	52,563	88
1926	610	5,126,109	303,974	55,427	91
1925	656	5,754,038	340,766	55,681	85
1924	644	5,598,374	318,782	53,790	84
1923	688	6,098,469	345,090	56,240	82
1922	702	6,144,354	326,032	59,491	85
1921	763	6,697,528	348,900	64,075	84
1920	738	6,460,026	352,511	59,364	80
1919	676	5,937,609	284,889	53,733	79
1918	646	5,742,476	274,411	49,484	77
1917	643	5,591,908	291,851	53,156	83
1916	658	5,710,153	266,077	54,721	83
1915	667	5,839,662	273,409	52,649	79
1914	699	6,066,464	273,266	57,910	83
1913	700	6,144,589	273,679	53,977	77
1912	663	5,722,405	255,682	53,096	80
1911	544	4,751,496	200,932	41,981	77
1910	513	4,448,820	190,083	40,677	79
1909	473	4,129,443	171,127	37,569	79
1908	363	3,164,606	140,031	27,233	75
1907	322	2,791,929	118,936	25,261	78
1906	212	1,828,281	79,341	17,221	81
1905	202	1,713,660	66,837	15,816	78
1904	163	1,418,923	59,004	13,153	81
1903	124	1,065,799	48,447	9,068	73
1902	92	732,443	34,695	9,606	104
1901	64	538,163	22,899	5,802	91
1900	61	511,630	24,604	6,062	99
1899 and prior not available	87	712,270	33,210	7,928	91
	52	422,297	34,587	5,368	103
Totals	17,959	\$ 154,184,363	\$ 8,474,167	\$ 1,577,612	\$ 88

TABLE 4
Homeowner Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1996 Calendar Year

Household Income Class	Number of Claimants	Household Income	Social Security Income		Interest & Dividends		Pensions & Annuities	
			Number	Amount	Number	Amount	Number	Amount
Not more than \$1,000	75	\$ -229,636	35	\$ 168,577	37	\$ 69,247	8	\$ 15,881
\$ 1,000 to 2,000	32	50,323	15	44,494	14	11,512	4	9,241
2,001 to 3,000	62	161,608	40	113,608	31	43,329	8	14,828
3,001 to 4,000	140	532,146	110	370,710	83	84,891	13	20,591
4,001 to 5,000	280	1,268,100	238	1,011,048	115	108,891	26	70,265
5,001 to 6,000	621	3,442,414	546	2,682,435	267	221,549	82	122,048
6,001 to 7,000	1,199	7,869,976	1,098	6,332,837	500	463,767	142	220,499
7,001 to 8,000	5,970	44,719,806	4,990	30,212,462	1,162	930,526	640	1,053,002
8,001 to 9,000	9,000	2,992	2,832	21,000,122	1,242	1,196,046	576	1,228,033
9,001 to 10,000	10,000	2,283	2,212	18,050,512	1,172	1,405,029	527	1,184,514
10,001 to 11,000	11,000	1,791	1,711	14,413,114	1,027	1,679,117	607	1,515,475
11,001 to 12,000	12,000	1,223	1,270	11,071,521	776	1,512,776	572	1,569,402
12,001 to 13,000	13,000	1,032	1,053,242	964	8,551,086	611	1,462,645	505
13,001 to 13,200	\$ 13,200	159	2,083,070	146	1,329,593	93	240,244	80
Totals	17,559	\$ 154,184,363	16,207	\$ 115,352,119	7,130	\$ 9,431,569	3,790	\$ 9,008,027
Public Assistance								
Household Income Class	Number	Amount	Number	Amount	Net Rental Income	Net Business Income	Other Income*	
Not more than \$1,000	9	\$ 30,402	15	\$ -212,097	18	\$ -223,856	26	\$ -83,412
\$ 1,000 to 2,000	4	3,382	**	-9,736	4	-21,983	11	13,413
2,001 to 3,000	5	5,932	6	-25,094	3	-8,657	15	17,662
3,001 to 4,000	15	33,766	13	-7,544	9	-16,633	26	46,365
4,001 to 5,000	24	59,000	0	3,121	12	-24,459	34	33,104
5,001 to 6,000	82	254,705	21	26,228	9	3,577	84	115,254
6,001 to 7,000	212	696,052	29	190	14	25,353	114	117,205
7,001 to 8,000	3,792	12,063,459	52	57,384	23	20,226	252	362,114
8,001 to 9,000	363	1,350,779	37	51,714	29	31,542	271	452,484
9,001 to 10,000	98	427,037	49	111,392	33	42,958	231	756,790
10,001 to 11,000	84	420,544	29	57,733	18	36,216	241	857,317
11,001 to 12,000	76	350,544	23	51,996	30	38,004	207	731,005
12,001 to 13,000	83	389,850	20	53,205	13	27,453	189	581,502
13,001 to 13,200	17	102,477	**	5,327	4	21	32	110,335
Totals	4,864	\$ 16,187,929	309	\$ 163,819	219	\$ -70,238	1,733	\$ 4,111,138

* Other income includes insurance proceeds, death benefits, wages, and gifts over \$300.

** Statewide frequency data are not shown for cells with fewer than three (3) claims.

TABLE 5
Renter Property Tax Assistance Statistics
COMPARISON BY CALENDAR YEARS
1977-1996

Calendar Year	Number of Claimants	Total Household Income	Average Household Income	Amount of Assistance	
				Total	Average
1996	136,108	\$ 1,052,938,733	\$ 7,736	\$ 12,564,812	\$ 92
1995	133,145	1,023,124,721	7,684	12,786,077	96
1994	131,931	1,012,970,739	7,678	12,717,888	96
1993	134,616	1,049,399,862	7,796	12,216,090	91
1992	138,383	1,086,691,212	7,853	12,100,795	87
1991	151,332	1,174,929,597	7,764	13,752,711	91
1990	163,395	1,233,461,712	7,549	16,353,042	100
1989	176,772	1,288,432,917	7,289	19,519,196	110
1988	178,417	1,235,280,627	6,924	17,340,891	97
1987	193,972	1,303,394,681	6,719	20,594,827	106
1986	206,841	1,349,301,634	6,523	23,966,340	116
1985	224,883	1,425,335,413	6,338	28,274,851	126
1984	241,974	1,488,514,976	6,152	32,397,065	134
1983	255,187	1,544,444,929	6,052	35,351,121	139
1982	281,382	1,644,192,035	5,843	41,397,072	147
1981	290,799	1,626,981,425	5,595	45,328,102	156
1980	288,722	1,504,574,372	5,211	48,188,422	167
1979	261,449	1,306,548,302	4,997	44,795,652	171
1978	78,672	284,735,734	3,619	5,239,948	67
1977	90,405	315,103,519	3,485	6,762,803	75

TABLE 6
Renter Property Tax Assistance Statistics
COMPARISON BY SIZE OF HOUSEHOLD INCOME
1996 Calendar Year

Household Income Class	Number of Claimants	Household Income	Property Tax Paid*	Amount of Assistance	Average Assistance
Not More Than \$ 1,000	416	\$ -32,907	\$ 104,000	\$ 97,520	\$ 234
\$ 1,001 to 1,200	87	97,758	21,750	20,260	233
1,201 to 1,400	56	71,864	14,000	12,560	224
1,401 to 1,600	77	115,212	19,250	16,660	216
1,601 to 1,800	66	114,498	16,500	14,080	213
1,801 to 2,000	63	120,025	15,750	13,320	211
2,001 to 2,200	54	112,379	13,500	11,660	216
2,201 to 2,400	153	360,502	38,250	36,100	236
2,401 to 2,600	254	640,235	63,500	57,520	226
2,601 to 2,800	207	558,773	51,750	48,180	233
2,801 to 3,000	276	811,764	69,000	65,080	236
3,001 to 3,200	198	615,412	49,500	44,840	226
3,201 to 3,400	271	896,140	67,750	61,865	228
3,401 to 3,600	327	1,154,003	81,750	74,145	227
3,601 to 3,800	260	960,425	65,000	55,665	214
3,801 to 4,000	274	1,070,323	68,500	59,851	218
4,001 to 4,200	475	1,957,633	118,750	100,751	212
4,201 to 4,400	329	1,418,651	82,250	67,731	206
4,401 to 4,600	378	1,702,043	94,500	75,230	199
4,601 to 4,800	431	2,032,601	107,750	85,734	199
4,801 to 5,000	532	2,616,762	133,000	103,416	194
5,001 to 5,200	658	3,354,438	164,500	126,197	192
5,201 to 5,400	650	3,450,273	162,500	122,618	189
5,401 to 5,600	759	4,182,845	189,750	137,345	181
5,601 to 5,800	1,156	6,576,728	289,000	204,865	177
5,801 to 6,000	976	5,778,334	244,000	162,225	166
6,001 to 6,200	1,032	6,296,951	258,000	162,768	153
6,201 to 6,400	2,243	14,169,795	560,750	332,413	148
6,401 to 6,600	2,417	15,802,805	604,250	340,922	141
6,601 to 6,800	3,833	25,504,362	958,250	502,773	131
6,801 to 7,000	1,637	11,303,544	409,250	199,006	122
7,001 to 7,200	2,606	18,555,779	651,500	294,244	113
7,201 to 7,400	28,816	211,885,650	7,204,000	2,969,141	103
7,401 to 7,600	19,995	150,144,102	4,998,750	1,867,076	93
7,601 to 7,800	22,788	174,892,227	5,697,000	2,031,697	89
7,801 to 8,000	2,925	23,109,283	731,250	238,023	81
8,001 to 8,200	5,533	44,868,844	1,383,250	408,799	74
8,201 to 8,400	3,963	32,894,033	990,750	270,417	68
8,401 to 8,600	3,102	26,341,870	775,500	191,089	62
8,601 to 8,800	1,952	16,975,829	488,000	106,368	54
8,801 to 9,000	1,946	17,329,172	486,500	96,646	50
9,001 to 9,200	4,683	42,688,931	1,170,750	210,388	45
9,201 to 9,400	4,264	39,768,094	1,066,000	171,823	40
9,401 to 9,600	1,823	17,315,047	455,750	66,112	36
9,601 to 9,800	1,181	11,455,491	295,250	37,657	32
9,801 to 10,000	1,210	11,981,774	302,500	33,021	27
10,001 to 10,200	1,128	11,395,190	282,000	28,006	25
10,201 to 10,400	898	9,249,092	224,500	22,273	25
10,401 to 10,600	775	8,136,428	193,750	16,510	21
10,601 to 10,800	743	7,953,124	185,750	14,740	20
10,801 to 11,000	581	6,332,960	145,250	11,570	20
11,001 to 11,200	574	6,373,261	143,500	10,004	17
11,201 to 11,400	514	5,809,593	128,500	8,934	17
11,401 to 11,600	546	6,279,324	136,500	9,245	17
11,601 to 11,800	471	5,508,055	117,750	7,014	15
11,801 to 12,000	398	4,738,617	99,500	5,946	15
12,001 to 12,200	388	4,692,611	97,000	5,369	14
12,201 to 12,400	327	4,020,649	81,750	4,083	12
12,401 to 12,600	333	4,162,290	83,250	4,139	12
12,601 to 12,800	266	3,377,683	66,500	2,851	11
12,801 to 13,000	331	4,275,458	82,750	3,307	10
13,001 to \$ 13,200	503	6,614,101	125,750	5,020	10
Totals	136,108	\$ 1,052,938,733	\$ 34,027,000	\$ 12,564,812	\$ 92

* The renter statutory property tax equivalent is \$250.

TABLE 7
Renter Property Tax Assistance Statistics
COMPARISON BY YEAR OF BIRTH
1996 Calendar Year

Year of Birth	Number of Claimants	Household Income	Property Tax Paid*	Amount of Assistance	Average Assistance
1949 and after	27,630	\$ 211,558,276	\$ 6,907,500	\$ 2,577,009	\$ 93
1944 through 1948	7,965	54,850,929	1,991,250	729,328	92
1939 through 1943	8,243	58,028,592	2,060,750	772,272	94
1934 through 1938	8,974	64,745,259	2,243,500	853,868	95
1929 through 1933	14,396	113,838,314	3,599,000	1,456,682	101
1928	3,524	28,753,341	881,000	337,324	96
1927	3,923	29,888,466	980,750	369,717	94
1926	3,972	31,143,600	993,000	372,662	94
1925	4,139	31,283,064	1,034,750	387,222	94
1924	4,046	32,101,491	1,011,500	375,189	93
1923	4,085	31,220,361	1,021,250	377,550	92
1922	3,868	29,585,569	967,000	355,273	92
1921	3,676	30,626,139	919,000	325,882	89
1920	3,763	26,846,884	940,750	337,445	90
1919	3,191	25,961,930	797,750	282,578	89
1918	3,075	24,427,387	768,750	266,744	87
1917	2,879	23,531,880	719,750	248,235	86
1916	2,676	22,978,907	669,000	230,813	86
1915	2,622	23,199,297	655,500	224,628	86
1914	2,620	20,679,928	655,000	224,776	86
1913	2,273	22,090,914	568,250	192,761	85
1912	2,402	16,753,806	600,500	201,977	84
1911	1,776	15,785,491	444,000	146,687	83
1910	1,640	13,669,880	410,000	139,052	85
1909	1,375	11,045,797	343,750	112,974	82
1908	1,128	9,714,775	282,000	95,988	85
1907	980	8,140,127	245,000	81,214	83
1906	831	6,625,204	207,750	70,597	85
1905	641	5,337,693	160,250	56,369	88
1904	549	4,122,282	137,250	48,511	88
1903	395	3,536,518	98,750	33,782	86
1902	326	2,484,150	81,500	28,591	88
1901	227	2,954,228	56,750	20,650	91
1900	407	1,330,240	101,750	39,803	98
1899 and prior	384	2,902,432	96,000	38,022	99
not available	1,507	11,195,582	376,750	152,637	101
Totals	136,108	\$ 1,052,938,733	\$ 34,027,000	\$ 12,564,812	\$ 92

*The renter statutory property tax equivalent is \$250.

TABLE 8
Renter Property Tax Assistance Statistics
MAJOR SOURCE OF HOUSEHOLD INCOME
1996 Calendar Year

Household Income Class	Number of Claimants	Household Income		Social Security Income		Number	Interest & Dividends	Pensions & Annuities
		Number	Amount	Number	Amount			
Not more than \$ 1,000	413	\$ -35,907	80	\$ 294,887	13	\$ 20,020	9	\$ 17,905
\$ 1,001 to 2,000	346	510,357	83	129,419	28	9,188	16	18,156
2,001 to 3,000	836	2,153,653	174	440,467	47	17,648	14	22,972
3,001 to 4,000	1,435	5,002,979	591	1,939,578	160	38,534	35	62,437
4,001 to 5,000	2,069	9,340,690	1,022	4,252,401	263	89,407	73	152,497
5,001 to 6,000	4,066	22,461,808	1,887	9,247,793	421	196,628	183	391,687
6,001 to 7,000	7,000	11,294	3,452	19,355,179	780	431,176	388	794,050
7,001 to 8,000	7,000	77,146	31,191	177,470,529	3,198	2,063,735	2,831	5,799,042
8,001 to 9,000	9,000	16,446	137,910,870	10,954	77,258,241	1,994	1,420,519	2,311
9,001 to 10,000	10,000	13,245	123,951,970	8,126	60,659,891	2,273	1,339,362	1,409
10,001 to 11,000	11,000	4,125	43,054,676	3,415	29,078,551	1,092	1,269,987	1,072
11,001 to 12,000	12,000	2,484	28,469,212	2,056	18,347,268	778	1,146,954	863
12,001 to 13,000	13,000	1,666	20,771,691	1,316	11,937,043	505	893,334	623
13,001 to 13,200	\$ 13,200	537	6,918,411	218	1,675,747	58	134,791	89
Totals		136,108	\$ 1,052,938,733	64,565	\$ 412,086,994	11,610	\$ 9,071,283	9,916

Household Income Class	Public Assistance		Net Rental Income		Number	Net Business Income	Number	Other Income*
	Number	Amount	Number	Amount				
Not more than \$ 1,000	260	\$ 1,331,089	**	\$ 7,516	**	\$ -20,121	223	\$ -1,688,087
\$ 1,001 to 2,000	140	222,401	**	\$ 1,747	6	-1,245	127	126,450
2,001 to 3,000	243	577,796	4	\$ 2,480	**	-5,091	450	1,094,589
3,001 to 4,000	463	1,446,006	6	\$ 5,543	**	217	492	1,481,937
4,001 to 5,000	896	3,505,411	13	\$ 18,766	5	3,118	398	1,276,372
5,001 to 6,000	2,380	11,404,195	14	\$ 16,024	10	15,554	375	1,152,390
6,001 to 7,000	8,700	51,676,768	37	\$ 159,144	13	5,605	466	1,281,837
7,001 to 8,000	67,951	390,412,937	262	\$ 957,978	25	21,954	1,199	2,051,421
8,001 to 9,000	8,302	50,185,719	68	\$ 161,261	30	29,551	1,144	2,329,113
9,001 to 10,000	8,163	55,837,616	51	\$ 159,302	20	35,351	1,284	3,260,203
10,001 to 11,000	1,106	6,944,437	17	\$ 56,056	17	34,937	970	3,595,032
11,001 to 12,000	12,000	599	3,799,426	14	\$ 64,448	15	9,551	568
12,001 to 13,000	13,000	496	3,666,110	16	\$ 44,086	12	31,625	338
13,001 to 13,200	\$ 13,200	319	3,545,869	5	\$ 27,956	**	6,579	53
Totals		100,018	\$ 584,575,780	510	\$ 1,677,347	162	\$ 167,585	\$ 19,858,229

* Other income includes insurance proceeds, death benefits, wages and gifts over \$300.

** Frequency data are not shown for cells with fewer than three (3) claimants.

TABLE 9
Homeowner-Renter Property Tax Assistance Statistics
TYPES OF CLAIMANTS BY SIZE OF HOUSEHOLD INCOME
1996 Calendar Year

Household Income Class	Homeowners			Renters			Grand Total
	Senior Citizens Age 62 or Older	Blind and Disabled	Totals	Senior Citizens Age 62 or Older	Blind and Disabled	Totals	
Not more than \$ 1,000	57	19	76	69	347	416	492
\$ 1,001 to 1,200	4	*	6	58	29	87	93
1,201 to 1,400	6	*	6	29	27	56	62
1,401 to 1,600	3	*	4	55	22	77	81
1,601 to 1,800	3	*	4	45	21	66	70
1,801 to 2,000	10	*	12	34	29	63	75
2,001 to 2,200	3	*	5	36	18	54	59
2,201 to 2,400	13	*	13	117	36	153	166
2,401 to 2,600	12	*	12	150	104	254	266
2,601 to 2,800	13	*	15	165	42	207	222
2,801 to 3,000	13	5	18	224	52	276	294
3,001 to 3,200	26	*	27	142	56	198	225
3,201 to 3,400	21	*	22	179	92	271	293
3,401 to 3,600	30	3	33	266	61	327	360
3,601 to 3,800	33	*	35	189	71	260	295
3,801 to 4,000	33	3	36	188	86	274	310
4,001 to 4,200	46	4	50	326	149	475	525
4,201 to 4,400	44	5	49	205	124	329	378
4,401 to 4,600	52	5	57	239	139	378	435
4,601 to 4,800	57	*	59	289	142	431	490
4,801 to 5,000	65	*	66	328	204	532	598
5,001 to 5,200	81	7	88	448	210	658	746
5,201 to 5,400	97	8	105	439	211	650	755
5,401 to 5,600	129	14	143	477	282	759	902
5,601 to 5,800	143	12	155	772	384	1,156	1,311
5,801 to 6,000	135	5	140	609	367	976	1,116
6,001 to 6,200	157	12	169	602	430	1,032	1,201
6,201 to 6,400	176	7	183	622	1,621	2,243	2,426
6,401 to 6,600	223	13	236	1,400	1,017	2,417	2,653
6,601 to 6,800	276	19	295	2,227	1,606	3,833	4,128
6,801 to 7,000	300	17	317	998	639	1,637	1,954
7,001 to 7,200	399	45	444	1,536	1,070	2,606	3,050
7,201 to 7,400	580	218	798	15,039	13,777	28,816	29,614
7,401 to 7,600	874	238	1,112	10,337	9,658	19,995	21,107
7,601 to 7,800	2,711	260	2,971	17,313	5,475	22,788	25,759
7,801 to 8,000	545	44	589	1,988	937	2,925	3,514
8,001 to 8,200	632	60	692	3,204	2,329	5,533	6,225
8,201 to 8,400	610	40	650	2,434	1,529	3,963	4,613
8,401 to 8,600	539	32	571	2,003	1,099	3,102	3,673
8,601 to 8,800	541	25	566	1,426	526	1,952	2,518
8,801 to 9,000	506	30	536	1,322	624	1,946	2,482
9,001 to 9,200	466	26	492	1,551	3,132	4,683	5,175
9,201 to 9,400	459	24	483	1,863	2,401	4,264	4,747
9,401 to 9,600	430	23	453	1,153	670	1,823	2,276
9,601 to 9,800	398	18	416	855	326	1,181	1,597
9,801 to 10,000	418	16	434	841	369	1,210	1,644
10,001 to 10,200	363	19	382	812	316	1,128	1,510
10,201 to 10,400	358	9	367	653	245	898	1,265
10,401 to 10,600	369	22	391	597	178	775	1,166
10,601 to 10,800	323	15	338	553	190	743	1,081
10,801 to 11,000	318	8	326	438	143	581	907
11,001 to 11,200	277	17	294	447	127	574	868
11,201 to 11,400	267	9	276	390	124	514	790
11,401 to 11,600	247	9	256	417	129	546	802
11,601 to 11,800	226	15	241	371	100	471	712
11,801 to 12,000	249	13	262	295	103	398	660
12,001 to 12,200	239	11	250	315	73	388	638
12,201 to 12,400	208	8	216	266	61	327	543
12,401 to 12,600	205	13	218	265	68	333	551
12,601 to 12,800	166	11	177	207	59	266	443
12,801 to 13,000	148	16	164	264	67	331	495
13,001 to \$ 13,200	150	8	158	398	105	503	661
Totals	16,482	1,477	17,959	81,480	54,628	136,108	154,067

* Frequency data are not shown for cells with fewer than three (3) claimants.